



**Brighton<sup>SM</sup>**

# City Council Study Session

**Tuesday, July 8, 2014**

**6:00 p.m.**

**City Hall 6th Floor Study Session Room**

**Dinner Provided :  
Spicy Tacos**

**Approx.  
Time**

**ITEMS**

**Representative**

**Mayor**

Richard N. McLean

**Mayor Pro-Tem**

Kirby Wallin

**Council Members**

**Ward I**

Joan Kniss

**Ward II**

Rex Bell

Cynthia A. Martinez

**Ward III**

Lynn Baca

Ken Kreutzer

**Ward IV**

J.W. Edwards

Mark Humbert

Pledge of Allegiance to the American Flag

6:00

**POLICY ITEMS**

## **STUDY SESSION ITEMS**

6:15

2013 Audit Report

Dan Frelund

7:00

Good Neighbor Program (Utility Round-up Program)

Sarah Borgers/  
Dan Frelund

7:30

Website Strategy

Kristen Chernosky/  
Margaret Brocklander

8:00

Eagle View Park Sculpture Donation

Gary Wardle

8:15

## **ADMINISTRATIVE ITEMS**

Public Information Office Update

Community Survey

## **EXECUTIVE SESSION**

**For a conference with the City Attorney for the purpose  
of receiving legal advice on specific legal questions under  
C.R.S. Section 24-6-402(4)(b)**

Denver International Airport

*The City of Brighton's purpose is to provide essential services and progressive leadership to  
enhance the quality of life for the community.*

500 South 4th Avenue  
Brighton, CO 80601  
303-655-2056  
nhoel@brightonco.gov

*STAFF REPORT*

To: Mayor McLean and Members of the City Council through City Manager, Manuel Esquibel  
From: Dan Frelund, Finance Director  
Date: July 1, 2014  
Subject: Comprehensive Annual Financial Report (CAFR) for the year ended December 31, 2013

**PURPOSE:**

To update City Council on the annual financial audit and the Comprehensive Annual Financial Report for the year ended December 31, 2013. This is in compliance with City Charter Chapter 10.14 Independent Audit.

**BACKGROUND/HISTORY:**

City Charter Chapter 10.14 states the following:

10.14 INDEPENDENT AUDIT

(A) The Council shall provide for an independent annual audit of all City accounts by a certified public accountant selected by the Council and may provide for more frequent audits, as it deems necessary.

Attached is a copy of the CAFR.

The City contracted with Hamblin and Associates, LLC to perform the annual independent audit. Their independent audit report is included in the Comprehensive Annual Financial Report for the year ended December 31, 2013 on page 7. Also included in the CAFR is:

- Letter of transmittal – page 1
- Management's discussion and analysis – page 9
- Basic financial statements – page 23
- Required supplementary information – page 52
- Supplemental information – page 56
- Statistical section – page 76



# Brighton<sup>SM</sup>

## COLORADO

Comprehensive Annual Financial Report  
for the Year Ended December 31, 2013



**CITY OF BRIGHTON, COLORADO**

**COMPREHENSIVE ANNUAL FINANCIAL REPORT**

**FOR THE YEAR ENDED DECEMBER 31, 2013**

**Prepared By the Finance Department**  
**Dan Frelund, Director**  
**Dana Willard, Accounting Manager**

## **About our cover and section photography . . . . .**

### **Cover**

Brighton is located just 20 miles northeast of downtown Denver on the edge of the eastern Colorado Plains. Brighton's 24.7 miles of trails yield many photographic opportunities, such as, this springtime morning dew drops on the side of the Platte River at Veterans Park walking trail.

### **Introductory Section**

On July 26, 2012, one hundred twenty five years after the first City of Brighton council meeting, the new City Hall located at 500 S. 4<sup>th</sup> Avenue in Brighton was dedicated. This previously Adams County government building was renovated to consolidate most City services in one location, to enhance delivery of services, and to obtain cost efficiencies.

### **Financial Section**

The fishing pier on Ken Mitchell Lakes is one of many amenities that beckon visitors to this recreational (trails, park facilities, fishing lake) and water management area. This open space area is generally located east of the South Platte River, south of Colorado Highway 7, north of 144<sup>th</sup> Avenue, and west of Brighton Road.

### **Management's Discussion & Analysis**

Carmichael Park's \$2.9 million improvements opened the summer of 2012. This jewel of the urban park system in Brighton is named after one of the founding fathers, Daniel Carmichael. The name "Brighton" came from Brighton Beach, New York, the birthplace of Carmichael's wife.

### **Basic Financial Statements**

Brighton continues to be named one of the America's Promise Alliances' "100 Best Communities for Young People" by ING for its initiatives to help young people. These initiatives go way beyond recreational activities alone. Yet, this enthusiast catching air at Sugar Beet BMX Park is representative of the communities' commitment to youth.

### **Notes to the Basic Financial Statements**

The Brighton community also enthusiastically enjoys the Eagle View Adult Center that opened its doors on January 17, 2012. This center is a model of thoughtful green building design and construction with a LEED "Gold" certification. Recreational, educational, fitness and social needs are met daily through supportive volunteers and staff.

### **Required Supplementary Information**

The Armory Performing Arts Center has continued to serve as a catalyst for downtown activity since its renovation in 2011. The facility hosts local and regional events and performances, including theater, dance, music and visual arts. The Armory is owned and operated by the Brighton Urban Renewal Authority.

### **Supplementary Information**

The Brighton Parks and Recreation Department manages over 960 acres of municipal parkland including neighborhood, community, special use, and natural resource parks. This disc golfer is enjoying the course at Benedict Park.

### **Statistical Section**

Starting as a rural farming community, Brighton continues to achieve and to plan for economic growth in the 21<sup>st</sup> century. This autumnal view westward toward City Hall and the mountains from Southern Street captures the City's wonderful locale.

**CITY OF BRIGHTON, COLORADO  
COMPREHENSIVE ANNUAL FINANCIAL REPORT  
FOR THE YEAR ENDED DECEMBER 31, 2013**

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**Brighton**<sup>SM</sup>  
COLORADO

## Introductory Section





**Finance Department**  
303-655-2055

June 20, 2014

To the Honorable Mayor, Members of City Council, Residents and Customers of the City of Brighton, Colorado:

We submit, for your information and review, the Comprehensive Annual Financial Report (CAFR) for the City of Brighton, Colorado (the City), for the year ended December 31, 2013.

This report consists of management's representations concerning the finances of the City of Brighton. Consequently, management assumes responsibility for both the accuracy of the data and the completeness and fairness of the presentation, including all disclosures, based upon a comprehensive framework of internal control that it has established for this purpose. Because the cost of internal control should not exceed anticipated benefits, the objective is to provide reasonable, rather than absolute, assurance that the financial statements are free of any material misstatements. To the best of our knowledge and belief, the enclosed information is reported in a manner designed to present fairly the financial position and activities of the various funds of the City. The City has included all disclosures necessary to enable the reader to gain an understanding of the City's financial activities.

The City Charter and State law require an annual audit by independent certified public accountants selected by the city Council. The goal of the independent audit was to provide reasonable assurance that the financial statement of the City for the fiscal year ended December 31, 2013 are free of material misstatements. The independent certified public accountant, Hamblin and Associates, LLC, concluded, based upon the audit, that there was a reasonable basis for rendering an unmodified opinion that the City's financial statements for the year ended December 31, 2013, are fairly presented in conformity with accounting principles generally accepted in the United State of America.

Accounting principles generally accepted in the United State of America require that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement the MD&A. The City's MD&A can be found immediately following the report of the independent auditor.

#### **PROFILE OF THE CITY OF BRIGHTON**

The City of Brighton (Brighton), Colorado incorporated in 1887 and chartered as a home-rule city in 2000. Brighton is located in Adams and Weld Counties, which is in the northeast Denver

Metropolitan area, and is the county seat for Adams County. Thus, Brighton is located in the fast growth area of Colorado—the Front Range. In September 2013, the Front Range was severely affected by flooding. Fortunately, Brighton did not receive the damage that other communities received. The City currently occupies 27 square miles and serves a population of approximately 35,000.

The completion of E-470 from I-76 to I-25 has linked Brighton both to I-25 and the southern Denver business area and technical center. The link has advanced the “Brighton Corridor” for improved access to the entire Denver Metropolitan area. Brighton has excellent transportation access including being located only 16 miles from Denver International Airport, and is served by two rail lines, State Highway 85 and Interstate 76. Coast-to-coast truck routes are available utilizing I-76 with its connections to I-70 and using Highway 85 to link to I-80.

The City of Brighton is empowered to levy sales, use, and lodging taxes within its boundaries. The City also is empowered by state statute to extend its corporate limits by annexation, which it has done from time to time.

Brighton operates under the council-manager form of government. Policy-making and legislative authority are vested in a council consisting of the mayor, mayor pro-tem and seven other members, all of whom are elected by ward. The City is divided into four wards, each ward having two representatives on Council. Council members serve for four year terms which are staggered. In other words, every two years one representative from each ward is up for election. The Mayor is elected at large every four years.

The financial statements, schedules and statistical tables contained in this report include all funds under the control of the City Council; and funds of all component units. The City Council is responsible for passing resolutions and ordinances, adopting the annual budget and appropriations ordinance, appointing advisory board and commission members, and hiring the City Manager, City Attorney, Municipal Judge, and Prosecuting Attorney. The City Manager is responsible for implementing the policies and ordinances of the Council, overseeing the day-to-day City operations, and appointing department directors and other staff members.

The City provides services that include, but are not limited to the following: police protection, construction and maintenance of highways, streets and street lighting, recreational activities, parks and athletic fields, adult recreation center, cultural events, volunteer services, planning and zoning, general administrative services, economic/re-development, code enforcement, animal control, municipal courts, public information, government access channel, small business development, historic preservation, cemetery, building permits, youth services and public utilities; which include water, sewer and storm drainage services. Fire protection and library services are not provided by the City but instead are provided by the Greater Brighton Fire Rescue District and Anythink Brighton, a Rangeview Libraries District affiliate.

The City of Brighton also is financially accountable for a legally separate urban renewal agency and a legally separate cultural arts commission, both of which are reported separately within the City of Brighton's financial statements. Additional information on these legally separate entities can be found in the notes to the financial statements.

The City of Brighton's budget is planned on a calendar year basis as required by Article X of the City of Brighton Charter. The budget presents a complete financial plan for all estimated revenues and other financing sources; and expenditures. This annual budget serves as the foundation for the City of Brighton's financial planning and control.

The legal level of budgetary control (i.e. the level at which expenditures may not legally exceed appropriations) is the fund level, except for the capital projects funds. The legal level of budgetary control for capital projects funds is the project level. Budgets for capital projects lapse at the end of the fiscal year and must be re-appropriated.

## **LOCAL ECONOMY**

The City of Brighton's economic indicators show solid, steady progress from 2012 to 2013. According to the Colorado Department of Labor and Employment the unemployment rate for Adams County (details are not available at the City level) dropped from 9% at the end of 2012 to 7.5% at the end of 2013. U.S. Census data shows Brighton's population increased 3.6% from 2012 to 2013, which is higher than Colorado or National averages of 3.1% and 1.7%, respectively (for years between 2010 and 2012).

Single-family housing permits remained steady at 114 in 2013 compared to 111 in 2012. Job growth continued as many commercial and governmental multi-million dollar projects started construction in 2013.

These projects included: construction of intersection improvements at U.S. Highway 85 and Bromley Lane, historic rehabilitation of Bromley-Hishinuma Farm, construction of the Metro Wastewater Northern Treatment Plant, construction of the King-Soopers Marketplace Store, construction of the Transwest-Brighton corporate headquarters and operations facility, remodel of the Brighton Safeway store, construction of Tractor Supply Company store, and construction of Candlewood Suites. These projects brought 1,200 construction jobs and 800 permanent jobs to Brighton.

As with most Colorado Front Range communities, water availability is a major component of economic growth in Brighton. To ensure that adequate water supplies are available, the City adopted in early 2013 a new *Drought Management Plan*. Throughout the summer the City was in "Minor Drought Conditions" which primarily restricted outdoor water usage, consequently, charges for water service decreased 6% from 2012 to 2013.

School District 27J provides educational services to K-12 grade students of Brighton. The District had a 3.3% increase in student enrollment from 2012 to 2013. In November 2013 a state income tax increase to fund K-12 education failed at the ballot box, which leaves the District to explore local ballot initiatives.

## **FOR THE FUTURE**

Overall, economic conditions of the Denver metropolitan area are gaining strength. The City of Brighton is well positioned to benefit from new retail, residential, and industrial growth due to its proximity to Denver International Airport, Downtown Denver, higher education facilities, great recreational opportunities and the Niobrara shale region of northeast Colorado.

Brighton City Council has continued its commitment to expanding both the employment base and range of retail opportunities by funding and working in cooperation with the Brighton Economic Development Corporation (BEDC), Brighton Urban Renewal Authority (BURA), and Adams County Economic Development (ACED) and Upstate Colorado Economic Development. The Council is focused on achieving sustainability in two ways: 1) from a fiscal policy and economic perspective, and 2) from an environmental (green) approach.

The Brighton Economic Development Corporation highlighted the *Energy and Employment Corridor*, which is a 3,000 acre parcel between Brighton and Fort Lupton to the north. This corridor of businesses, including: Vestas, Anadarko, Halliburton and Baker Hughes, supports fossil fuel-based energy sources and cleantech energy sources like wind and solar. The commissioned study of the corridor's economic trends was published May 2014 indicating "the outlook for the area is robust."

### **ACKNOWLEDGEMENTS**

We recognize the dedicated efforts of all officials and staff involved in managing and accounting for the City's financial operations. The process of financial planning, management, and accounting requires a team effort by City Council and City Staff to be successful. The preparation of this 2013 Comprehensive Annual Financial Report was made possible by the dedicated service of the entire Finance Department. We express our sincere appreciation to them for the contributions made in the preparation of this report. We also thank Hamblin and Associates, LLC, the firm that serves as the City's external auditor. Credit also must be given to the Mayor and the City Council for their unfailing support for maintaining the highest standards of professionalism in the management of the City's finances.

Respectfully submitted,

A stylized, handwritten signature in black ink, likely belonging to Manuel Esquibel.

Manuel Esquibel  
City Manager

A handwritten signature in black ink that reads "Dan Frelund".

Dan Frelund, CPA  
Finance Director



## Elected and Appointed Officials

### CITY COUNCIL



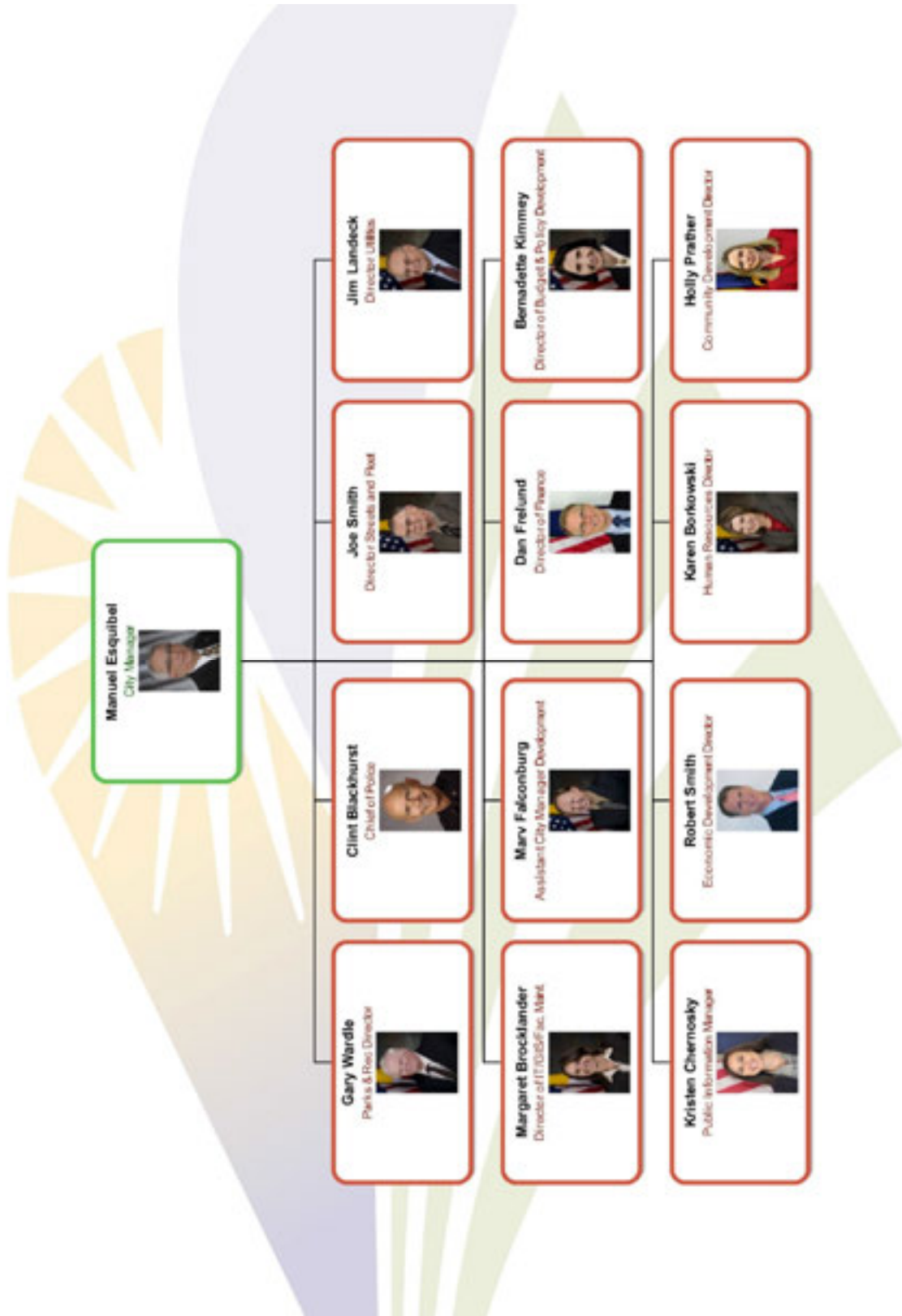
From left to right:  
J.W. Edwards, Ward 4; Wilma Rose, Ward 4; Lynn Baca,  
Ward 3; Chris Maslanik, Ward 1; Dick McLean, Mayor;  
Cynthia A. Martinez, Ward 2; Wayne Scott, Mayor Pro  
Tem; Kirby Wallin, Ward 1; Rex Bell, Ward 2

### CITY MANAGER



Manuel Esquivel







## Financial Section





# HAMBLIN AND ASSOCIATES, LLC

Certified Public Accountants

Member of the American Institute of Certified Public Accountants

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3082 Evergreen Parkway, Suite 2  
Evergreen, CO 80439  
(303) 694-2727

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## INDEPENDENT AUDITOR'S REPORT

Honorable Mayor and Members of the City Council  
City of Brighton  
Brighton, Colorado

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Brighton (the City) as of and for the year ended December 31, 2013, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

### ***Management's Responsibility for the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### ***Auditor's Responsibility***

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### ***Opinions***

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Brighton, as of December 31, 2013, and the respective changes in financial position and, where applicable, cash flows thereof for the years then ended in accordance with accounting principles generally accepted in the United States of America.

## ***Other-Matters***

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, and the budgetary comparison schedules listed in the table of contents as required supplementary information, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### *Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Brighton's financial statements as a whole. The introductory section, combining and individual fund financial statements and schedules, statistical section, and Local Highway Finance Report are presented for purposes of additional analysis, and are not a required part of the basic financial statements.

The combining and individual fund financial statements and schedules, as listed in the table of contents, and the Local High Finance Report are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund financial statements and schedules and the Local Highway Finance Report are fairly stated in all material respects in relation to the financial statements as a whole.

The introductory section and the statistical section have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

***Hamblin and Associates***

Evergreen, Colorado  
June 19, 2014



## Management's Discussion and Analysis



**CITY OF BRIGHTON, COLORADO  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
DECEMBER 31, 2013**

As management of the City of Brighton (the City), we offer the readers of the City's financial statements this narrative overview and analysis of the financial activities of the City for the year ended December 31, 2013. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal at the front of this report, and the City's financial statements, which follow this section.

**FINANCIAL HIGHLIGHTS**

- The City's assets exceeded its liabilities and deferred inflows of resources at the end of 2013 by \$264 million (net position). Of this amount, \$65.5 million is unrestricted and may be used to meet the City's ongoing obligations.
- Citywide net position increased \$7.6 million (3%) in 2013. The governmental net position increased by \$3.3 million (2.9%) and the business-type net position increased by \$4.3 million (3.1%).
- The General Fund, the City's primary operating fund, ended 2013 with a \$10.8 million fund balance, an increase of \$1.9 million. Approximately 27% of this amount (\$3 million) is available for spending at the government's discretion (unassigned fund balance).
- The City's governmental activities show revenues of \$38.0 million, an increase of \$6.2 million over the prior year. Primary revenue sources are: sales and use taxes of \$21.6 million (a \$2 million increase over 2012), charges for services \$5.9 million (a \$1.8 million increase over 2012), operating and capital grants of \$6.5 million (an increase of \$2.4 million over 2012).
- Governmental activities expenses were \$34.6 million, an increase of \$7.9 million in comparison with 2012. This increase is primarily public works (\$6.4 million) and park (\$1.3 million) capital projects constructed in 2013.
- The City's business-type activities show revenues of \$21.3 million, an increase of \$.6 million over 2012. The largest revenue source is charges for services (\$13.9 million) followed by capital grants and contributions (\$6.6 million). The business-type expenses were \$17.0 million, a decrease of \$2.0 million in comparison with 2012.

**OVERVIEW OF THE FINANCIAL STATEMENTS**

This discussion and analysis is intended to serve as an introduction to the City's basic financial statements. The City's basic financial statements consist of the following three components: 1) Government-wide Financial Statements, 2) Fund Financial Statements; and 3) Notes to the Basic Financial Statements. This report also includes supplementary information intended to furnish additional detail to support the basic financial statements themselves.

Government-wide Financial Statements

The *government-wide statements* are designed to provide readers with a broad overview of the City's finances using the accrual basis of accounting, the basis of accounting used by most private-sector businesses.

The *statement of net position* presents information on all of the City's assets and liabilities and deferred inflows of resources, with the difference reported as net position. Over time, increases and decreases in net position may provide an indication of whether the City's financial position is improving or deteriorating.

The *statement of activities* presents information reflecting how the City's net position has changed during the fiscal year that just ended. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of the related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future periods (e.g., uncollected taxes and earned but unused compensated leave).

The government-wide financial statements distinguish functions of the City that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the City include general government, public safety, public works, cultural, parks and recreation, and community planning development services. The business-type activities of the City include water, sewer and storm drainage.

The government-wide financial statements include two separate legal entities: 1) The Brighton Cultural Arts Commission (BCAC) and 2) The Brighton Urban Renewal Authority (BURA). Although legally separate, the City is financially accountable for these "Component Units." Financial information of each unit is reported separately from the City of Brighton itself.

The government-wide financial statements are on pages 23 and 24 of this report.

### Fund Financial Statements

A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the City can be divided into two categories, governmental funds and proprietary funds.

### Governmental Funds

*Governmental funds* are used to report those same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide statements, the governmental fund financial statements are prepared on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when they become measurable and available, and expenditures are recognized when the related fund liability is incurred, with the exception of long-term debt and similar long-term items which are recorded when due. Therefore, the focus of the governmental fund financial statements is on both: 1) near-term inflows and outflows of spendable resources and, 2) the balance of spendable resources available at year end.

Since the focus of the governmental funds is on near-term resources, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. To facilitate this comparison, a *reconciliation of the statement of revenues, expenditures, and changes in fund balances of governmental funds to the statement of activities* is provided on page 28.

Information is presented separately in the *balance sheet-governmental funds* and in the *statement of revenues, expenditures and changes in fund balances-governmental funds* for the General Fund, Capital Improvement, Parks and Recreation Capital and Impact Fees Fund. These four funds are considered to be major funds. Data from the other governmental funds is combined into a single, aggregated presentation. These six non-major funds are: Landscaping, Lottery Reserve, Cemetery, Highway, Lodging and Cemetery Perpetual Care Fund.

The City adopts an annual appropriated budget for all of its governmental funds. A budgetary comparison schedule has been provided for all the governmental funds to demonstrate compliance with the budget.

The basic governmental funds financial statements start on page 25 of this report.

### Proprietary Funds

The City maintains two different types of proprietary funds. *Enterprise funds* are used to report the same functions presented as *business-type activities* in the government-wide financial statements. The City uses enterprises funds to account for its water, sewer, and storm drainage operations. An internal service fund is an accounting device used to accumulate and allocate costs internally among the City's various functions. The City uses the internal service fund to account for self-funded benefits. Because this service predominantly benefits governmental rather than business-type functions, this fund has been included within *governmental activities* in the government-wide financial statements. The proprietary fund financial statements are prepared on the accrual basis of accounting.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The Water, Sewer and Storm Drainage enterprise funds are considered to be major funds and, therefore, are presented separately within the *proprietary funds statement of net position*, *proprietary funds statement of revenues, expenses and changes in fund net position*, and *proprietary funds statement of cash flows* financial statements.

The City adopts an annual appropriated budget for all of its proprietary funds. A budgetary comparison schedule has been provided for each proprietary fund to demonstrate compliance with this budget.

The basic proprietary funds financial statements start on page 29 of this report.

### Notes to the Basic Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements start on page 32 of this report.

### Required Supplementary Information

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information following the basic financial statements and notes sections starting on page 52. The *schedule of revenues, expenditures and changes in fund balance—budget and actual* is provided for the general fund and the impact fees fund.

## Supplementary Information

This report also presents certain supplementary information. The *balance sheet* and *statement of revenues, expenditures, and changes in fund balances* are provided for the non-major funds and the component units (BURA and BCAC) (on a combining basis for both.) The *schedule of revenues, expenses, and changes in fund net position—budget and actual* are provided for each nonmajor fund, for the capital improvement fund, for the parks and recreation capital fund, for each proprietary fund, and for each component unit fund. These schedules are found starting on page 56 of this report.

## **GOVERNMENT-WIDE FINANCIAL ANALYSIS**

### Statement of Net Position

The City of Brighton's assets exceed liabilities and deferred inflows of resources by \$264 million at the close of the most recent fiscal year. The following table reflects the condensed *statement of net position*.

#### **Statement of Net Position**

December 31

(amounts expressed in thousands)

	<b>Governmental Activities</b>		<b>Business-type Activities</b>		<b>Total</b>	
	<b>2013</b>	<b>2012</b>	<b>2013</b>	<b>2012</b>	<b>2013</b>	<b>2012</b>
Current and Other Assets	\$ 37,930	\$ 32,705	\$ 50,017	\$ 44,513	\$ 87,947	\$ 77,218
Capital Assets	117,325	119,937	128,658	131,166	245,983	251,103
Total Assets	155,255	152,642	178,675	175,679	333,930	328,321
Other Liabilities	3,205	2,888	3,446	3,481	6,651	6,369
Long-term Liabilities	30,148	31,205	30,878	32,132	61,026	63,337
Total Liabilities	33,353	34,093	34,324	35,613	67,677	69,706
Total Deferred Inflows of Resources	1,839	1,817	-	-	1,839	1,817
Net Position						
Net Investment in Capital Assets	88,599	90,071	97,800	99,217	186,399	189,288
Restricted	12,544	9,348	-	-	12,544	9,348
Unrestricted	18,920	17,313	46,551	40,850	65,471	58,163
Total Net Position	\$ 120,063	\$ 116,732	\$ 144,351	\$ 140,067	\$ 264,414	\$ 256,799

For more detailed information see the *Statement of Net Position* on page 23 of this report.

The City of Brighton uses its capital assets to provide services to the citizens. At the end of 2013, the investment in capital assets of \$246 million (land, buildings, improvements, equipment, etc.), net of debt used to acquire those assets of \$60 million, amounts to \$186 million, or 70% of the City's total net position of \$264 million. During the current fiscal year, the City's net position increased by \$7.6 million. The majority of this increase represents the degree to which increases in ongoing revenues have surpassed similar increases in ongoing expenses.

An additional portion of the City's net position of \$13 million (5%) represents resources that are subject to external restrictions on how they may be used. Unrestricted net position of \$65 million (25%) reflects the amount that may be used to meet the City's ongoing obligations to citizens and creditors. At the end of the current fiscal year, the City of Brighton is able to report positive balances in all reported categories of net position, both for the government as a whole, as well as for its separate governmental and business-type activities. The same situation held true for the prior fiscal year.

### Changes in Net Position

The following table reflects a condensed *summary of activities and changes in net position*.

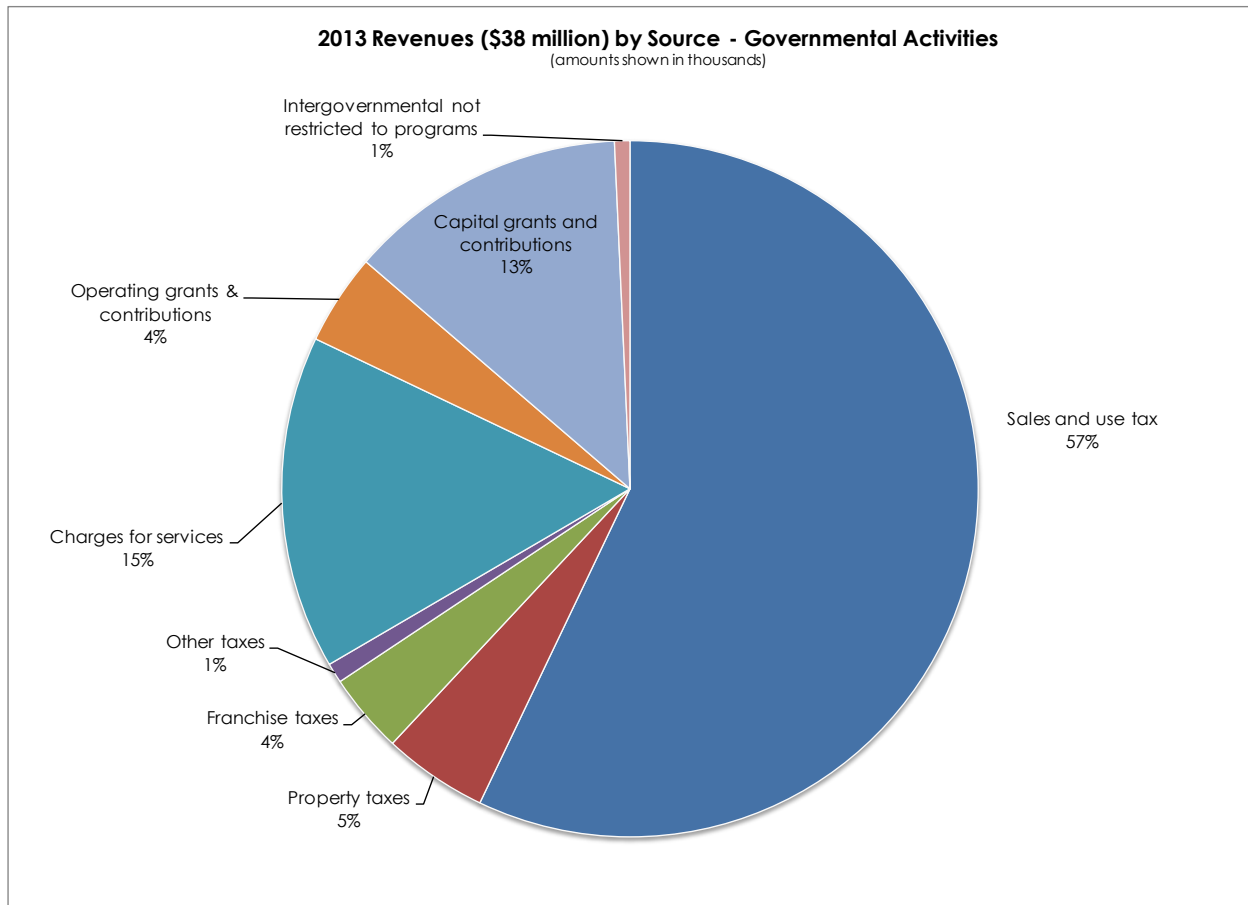
### **Statement of Activities & Changes in Net Position** For the Years Ended December 31 (amounts expressed in thousands)

	<u>Governmental Activities</u>		<u>Business-type Activities</u>		<u>Total</u>	
	<u>2013</u>	<u>2012</u>	<u>2013</u>	<u>2012</u>	<u>2013</u>	<u>2012</u>
Revenues						
Program Revenues						
Charges for Services	\$ 5,851	\$ 4,004	\$ 13,927	\$ 14,140	\$ 19,778	\$ 18,144
Operating Grants and Contributions	1,595	1,630	-	-	1,595	1,630
Capital Grants and Contributions	4,901	2,543	6,636	4,140	11,537	6,683
General Revenues						
Sales and Use Taxes	21,558	19,512	-	-	21,558	19,512
Other Taxes	3,584	3,439	-	-	3,584	3,439
Grants and Contributions						
Not Restricted	269	301	-	-	269	301
Other	205	284	721	2,355	926	2,639
Total Revenues	37,963	31,713	21,284	20,635	59,247	52,348
Expenses						
General Government	8,512	8,754	-	-	8,512	8,754
Public Safety	7,985	7,670	-	-	7,985	7,670
Public Works	8,503	2,108	-	-	8,503	2,108
Eagle View Adult Center	668	522	-	-	668	522
Recreation Center	2,660	2,671	-	-	2,660	2,671
Open Space	-	700	-	-	-	700
Parks	2,244	401	-	-	2,244	401
Cemetery	377	336	-	-	377	336
Other Parks and Recreation	670	657	-	-	670	657
Community Development	1,214	1,133	-	-	1,214	1,133
Interest on Long-term Debt	1,652	1,693	-	-	1,652	1,693
Developer Reimbursements	147	69	-	-	147	69
Water/Sewer/Drainage Operations	-	-	17,000	18,961	17,000	18,961
Total Expenses	34,632	26,714	17,000	18,961	51,632	45,675
Increase in Net Position	3,331	4,999	4,284	1,674	7,615	6,673
Net Position--January 1	116,732	111,733	140,067	138,393	256,799	250,126
Net Position--December 31	\$ 120,063	\$ 116,732	\$ 144,351	\$ 140,067	\$ 264,414	\$ 256,799

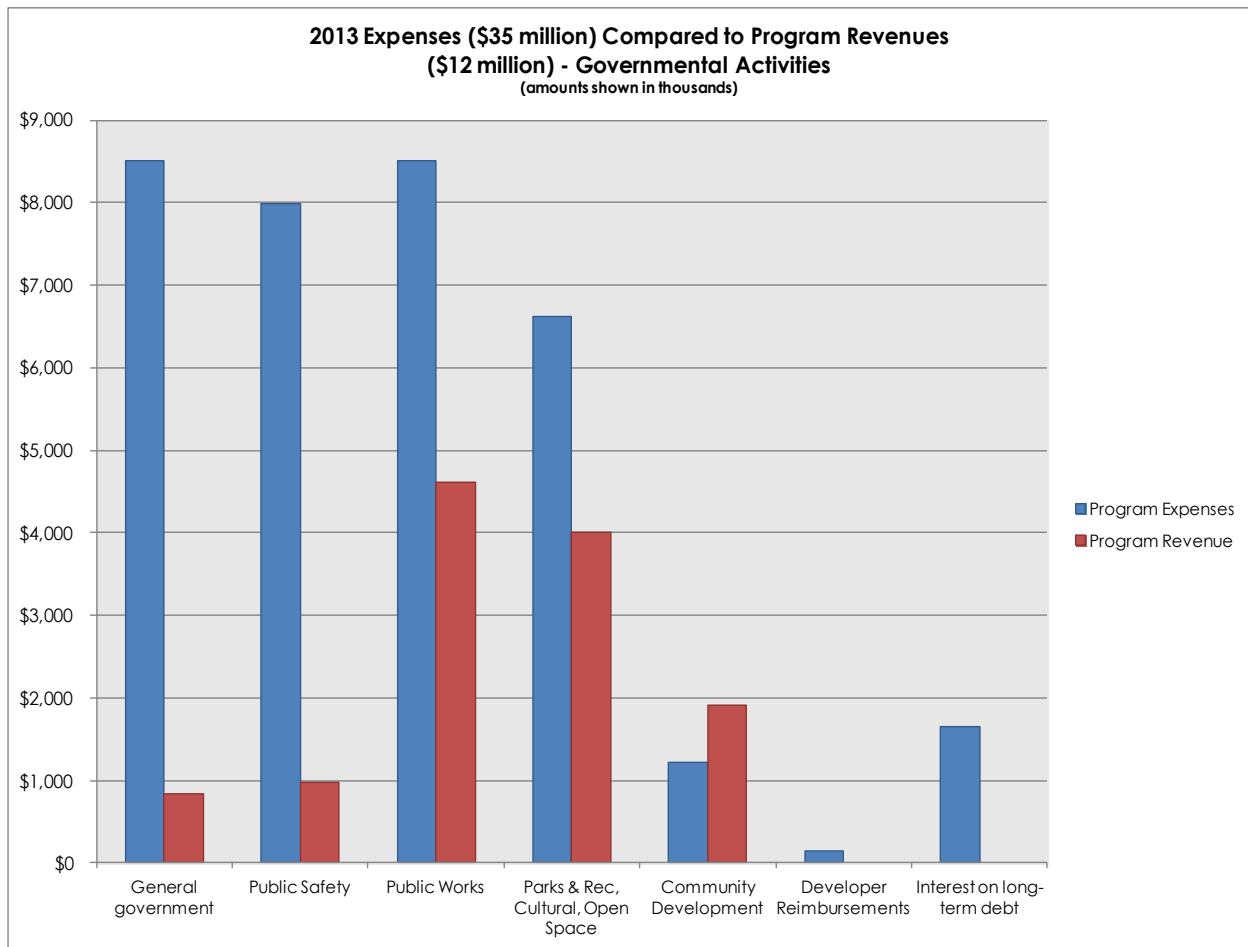
For more detailed information see the *Statement of Activities* on page 24 of this report.



The condensed summary of the City's governmental and business type activities for the period ended December 31, 2013 reflects the net position increasing by \$7.6 million (2.7%). The prior year is included for comparative purposes. In addition, revenue and expense graphs have been presented below and on the following pages to enhance the reader's understanding of the current year activities.



**Graph 1.** Governmental Activities Revenue Sources



**Graph 2.** Governmental Activities Expenses Compared to Program Revenues

#### Governmental Activities Analysis

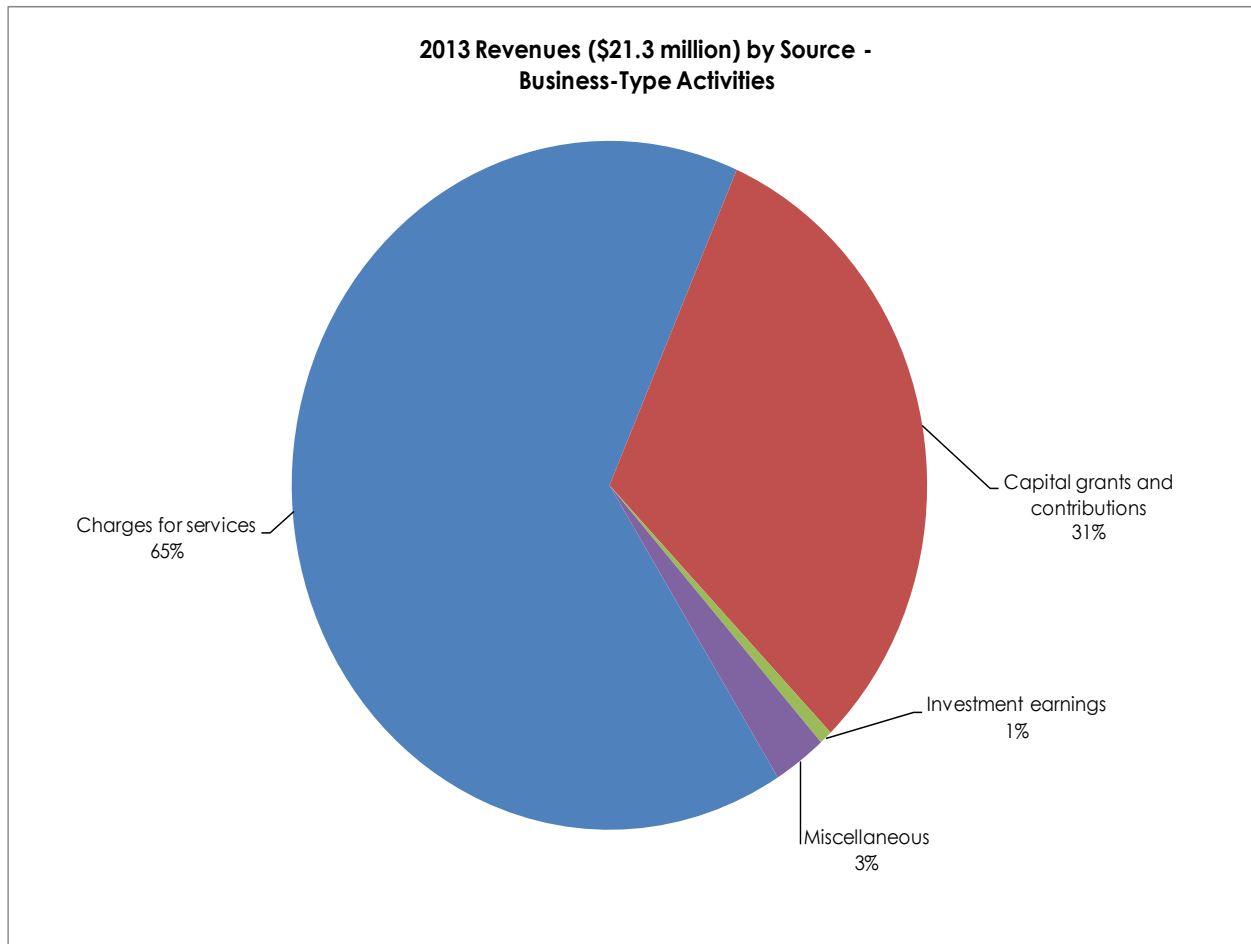
Governmental activities increased the City's net position by \$3.3 million, accounting for 43% of the City's \$7.6 million overall increase in net position. Major influences are due to the following:

Charges of services increased \$1.8 million in 2013. This primarily results from building permits and fees from several large volume new development projects.

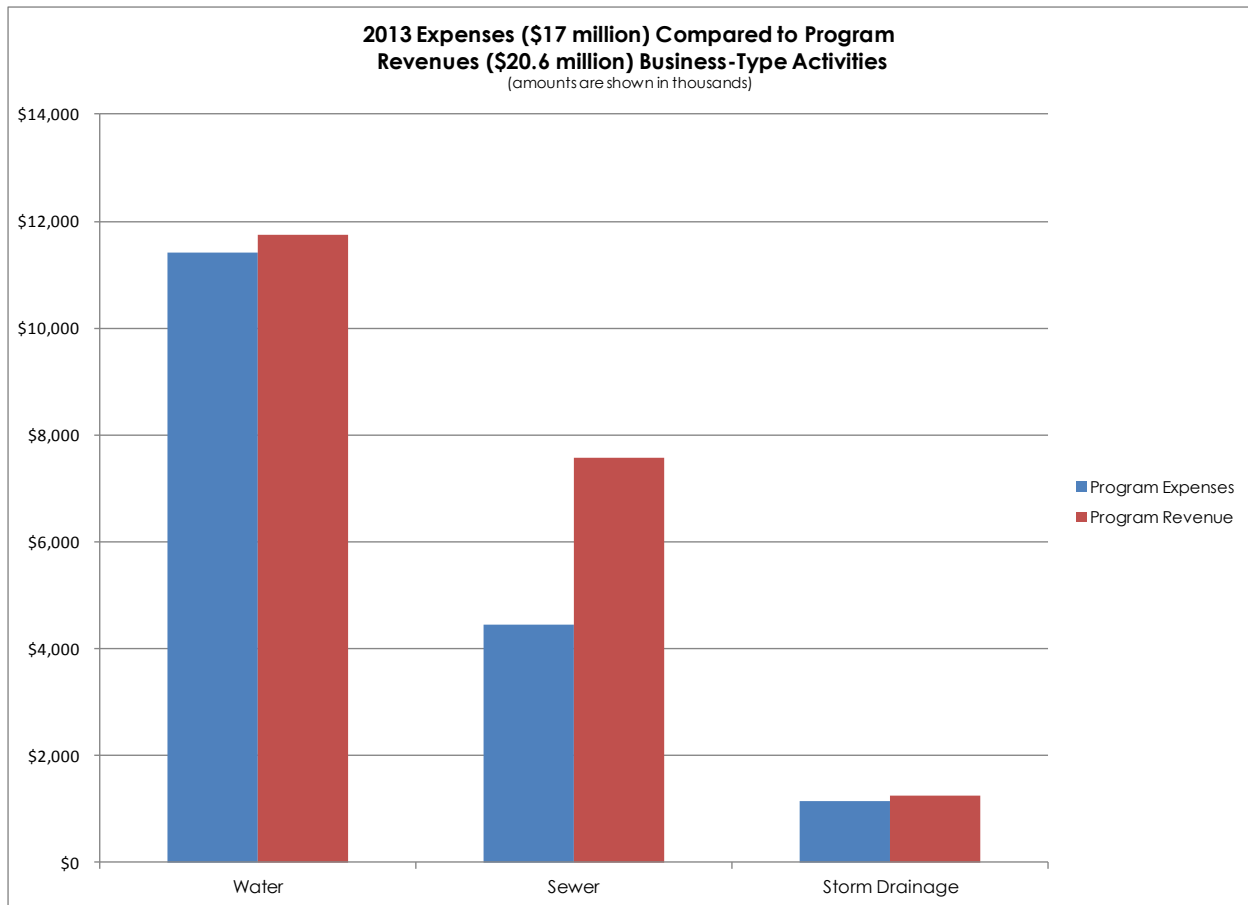
Capital grants and contributions increased \$2.4 million in 2013. This primarily results from an increase of developers' contributions.

Sales and use tax collections increased \$2.1 million in 2013. This primarily results from improved economic activities and regular sales and use tax increased collections.

Total governmental expenses of \$34.6 million increased \$7.9 million in 2013. Public Works increased by \$6.4 million (this brings the Public Works expenses to a normal level after the large decrease reported in 2012).



**Graph 3.** Business-Type Activities Revenue Sources



**Graph 4.** Business-Type Activities Expenses Compared to Program Revenues

#### Business-Type Activities Analysis

Business-Type activities increased the City's net position by \$4.3 million, accounting for 57% of the City's \$7.6 million increase in net position. Major influences are due to the following:

Capital grants and contributions increased by \$2.5 million from 2012 to 2013, primarily due to sewer connection fees.

Utility operating expenses decreased \$1.8 million from 2012 to 2013 in the storm drainage fund.

### **FINANCIAL ANALYSIS OF THE CITY'S FUNDS**

As noted previously, the City uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

#### Governmental Funds

The focus of the City's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the City's

financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

At December 31, 2013, the total Governmental fund balances were \$32.4 million, an increase of \$4.4 million compared to the prior year. Fund Balances categories and amounts are: non-spendable fund balances \$.2 million, restricted fund balances were \$19.3 million, committed fund balances \$9.9 million, assigned fund balances \$.2 million, unassigned fund balances \$3.0 million. The explanations for these categories of fund balances are contained in the *Notes to the Basic Financial Statements* starting on page 32 of this report.

The *General Fund* is the main operating fund of the City. At December 31, 2013, the total fund balance was \$10.8 million a \$1.9 million increase from the prior year. Total General Fund revenue increased \$2.7 million (12%), from 2012. Tax revenue of \$18 million was 73% of the total General Fund revenue and increased \$1.3 million (7.7%) from the prior year.

General Fund expenditures increased from 2012 by \$1.3 million (6%). The major changes are as follows: General Government increased \$0.7 million, Culture, Parks and Recreation increased \$0.3 million. These increases result primarily from increases in employee costs.

The *Capital Improvement Fund* is funded by a one-cent (\$0.01) sales tax approved by the voters in 1976 to pay for capital equipment and projects having a useful life of greater than one year. After money is set aside to cover debt service, City Council has established a policy whereby 35% of revenues are used for capital equipment, and 65% used for capital projects.

Another major source of revenue is the Adams County one-half cent (\$0.005) sales tax to be used strictly for road and bridge capital projects. This sales tax was approved by voters in 2001, started January 1, 2002 and sunset December 31, 2008. Voters reapproved the sales tax, but the portion allocated to road and bridge capital projects was reduced to \$0.002. All cities in Adams County, as well as unincorporated Adams County, benefit from this sales tax.

The Capital Improvement Fund revenues increased \$0.6 million (14%) above 2012 amounts. Capital project expenditures were approximately the same as 2012. Capital improvement fund transfers out increased \$.4 million above 2012. In 2013, the fund balance increased \$233 thousand.

The *Parks and Recreation Capital Improvement Fund* is funded by a three-fourths cent (\$0.0075) sales tax approved by voters in 1991 to pay the debt service on the construction of a Recreation Center and future capital equipment/projects, and to cover a portion of the costs of operations. Other revenues include a two and one-half tenths cent (\$0.0025) sales tax collected by Adams County and distributed to the various cities and unincorporated Adams County to be used strictly for open space acquisition and capital projects.

Total revenues increased by \$145,277 (4% from the prior year). Capital project expenditures decreased \$1.5 million (34%) from 2012 resulting from completed construction projects. The fund balance for the Parks and Recreation Capital Improvement Fund increased \$1.1 million from 2012 to 2013.

The *Impact Fees Fund* was created to account for non-utility fees collected from developers to help pay for the increased impact their development causes the City. Money is collected for road and bridge construction and widening, and park construction, and then transferred to either the Capital Improvement Fund or Parks and Recreation Capital Fund for expenditure as projects are budgeted. In 2013, revenues were \$.7 million an increase of \$.3 million (69% from the prior year). The ending fund balance increased \$1.1 million from the prior year.

### Other Governmental Funds

The *Landscaping Fund* was created to account for a contribution made by a developer to maintain the greenbelt on the perimeter of a newly built subdivision. Each year, \$6,000 is transferred into the General Fund to cover the costs to maintain that greenbelt area. Interest earnings are used first, the remainder comes from the principal contribution. Revenues for 2013 consisted only of interest earnings in the amount of \$742. Consequently, the ending fund balance decreased \$5,258 from the prior year.

The *Lottery Fund* was created to account for the money received from Lottery sales and is earmarked for specific purposes by the State, including parks and recreation equipment and capital projects. Lottery revenues increased \$32,604 or 10% from the prior year. The fund balance increased \$68,661 from the prior year due to current year revenue exceeding capital project costs.

The *Cemetery Fund* was created to account for the costs to maintain the City's two cemeteries. The Cemetery Fund does not generate enough revenue to be considered a business-type activity, and depends on the General Fund for about 25-30% of its revenue. In 2013, expenditures exceeded revenues by \$23,816. A transfer from the General Fund in the amount of \$40,000 was used to offset the deficit. Revenues increased \$41,072 from the prior year, and expenditures decreased by \$1,394 from the prior year.

The *Highway Fund* was created in 2011 to account for the activities of an intergovernmental agreement with the Colorado Department of Transportation (CDOT), under the Maintenance Incentive Pilot Program. The City received funds from CDOT for State abandonment of highway right-of-way and the funds are to be used only for transportation-related expenditures. In 2013, expenditures totaled \$77,504.

The *Lodging Fund* was created in 2012 to account for the voter approved 3% lodging tax on short term lodging of less than 30 days. Revenue is to be allocated by the City Council for economic development, special events, cultural arts facilities, advertising, marketing and promoting tourism, and other activities which utilize public accommodations. Revenues were collected totaling \$293,203 and expenditures totaled \$130,612.

The *Cemetery Perpetual Care Fund* was created in 1975 by City Council ordinance. A fee is collected when a lot is sold and the revenues are placed in this Fund. In 2013, \$39,779 was received in perpetual care fees and \$960 was received in investment income, for an ending fund balance of \$1,515,165.

### Proprietary Funds

Effective January 1, 2011, the City separated the combined water, sewer, and drainage fund into separate funds for improved accountability and reporting. The City's proprietary funds provide the same type of information found in the government-wide financial statements.

The fund balances of the proprietary funds increased \$4.3 million from 2012 and ended the year with a combined net position of \$144 million. The combined unrestricted fund balance is \$46.5 million at year-end.

The *Water Fund* was created to account for the charges for water provided to customers and the associated costs. In 2013, charges for services totaled \$8.2 million a decrease of \$0.5 million from 2012 (-6.3%). This resulted from the City's implementation of a water management plan during drought conditions, thus usage of water decreased in 2013. Operating expenditures

totaled \$10.4 million, an increase of 2.5% from 2012. The water fund net position totaled \$98 million, an increase of \$.8 million from 2012. Unrestricted fund balance is \$30.6 million at year-end.

The *Sewer Fund* was created to account for the charges for sewer services provided to customers and the associated costs. In 2013, charges for services totaled \$4.8 million and operating expenditures totaled \$4 million, approximately the same as 2012. The sewer fund net position totaled \$29 million, an increase of \$3.3 million from 2012.

The *Storm Drainage Fund* was created to account for storm drainage charges and the associated costs. In 2013, charges for services totaled \$0.8 million, an increase of \$423 thousand over 2012 (100%). After expenditures of \$1.1 million, the storm drainage fund balance increased \$116,886.

The *Benefits Fund-Internal Service Fund* was created in 2013 to account for designated employee benefits provided to all departments of the City. In 2013, the fund received an initial transfer from the General Fund of \$425 thousand. However, the fund did not start to provide services to the City departments until January 1, 2014.

## **GENERAL FUND BUDGETARY HIGHLIGHTS**

General Fund revenues totaled \$24.9 million, an increase of \$2.8 million (12%) from 2012. This represents a positive variance from budget of \$3.1 million. The revenue variances were primarily due to higher than projected revenues from sales & use tax and charges for services revenues (\$1.3 million and \$.7 million).

General Fund expenditures totaled \$22.3 million, an increase of \$1.3 million from 2012. The variance between actual expenditures and the final budget amounted to \$89,228 in unspent appropriations. Primarily the increase was evenly divided between all departments and not related to one expenditure or event.

## **CAPITAL ASSET AND DEBT ADMINISTRATION**

### Capital Assets

Capital assets for the governmental and business-type activities amount to \$246 million (net of accumulated depreciation) at December 31, 2013. This was a decrease of \$5 million (2%) from 2012, primarily due to 2013 depreciation expense. This investment in capital assets includes land, water rights, buildings and improvements, machinery, equipment, water, wastewater and storm drainage infrastructure as well as street system infrastructure.

The City has a five-year *Capital Improvement Plan* that is updated each year in order to assist the City in long-term planning and budgeting for capital assets.

## Capital Assets Net of Depreciation

December 31

(amount expressed in thousands)

	<u>Governmental Activities</u>		<u>Business-type Activities</u>		<u>Total Primary Government</u>	
	<u>2013</u>	<u>2012</u>	<u>2013</u>	<u>2012</u>	<u>2013</u>	<u>2012</u>
Land	\$ 20,602	\$ 20,583	\$ 6,100	\$ 6,100	\$ 26,702	\$ 26,683
Water Rights	1,931	1,901	18,072	18,072	20,003	19,973
Wastewater Connection Fees	-	-	4,865	2,850	4,865	2,850
Construction in Progress	2,888	1,988	6,433	12,854	9,321	14,842
Infrastructure	63,243	45,950	123,428	77,771	186,671	123,721
Buildings and Improvements	85,675	46,745	29,993	11,393	115,668	58,138
Machinery and Equipment	10,969	2,735	3,988	2,126	14,957	4,861
Other Assets	387	35	-	-	387	35
Total Capital Assets	\$ 185,695	\$ 119,937	\$ 192,879	\$ 131,166	\$ 378,574	\$ 251,103

### Major Capital Asset Improvements

During this fiscal year the following capital assets were acquired:

#### Governmental Activities

Facilities Upgrades	\$233 thousand
IT Software	\$349 thousand
Public Safety	\$212 thousand
Bridge Street Widening	\$290 thousand
Public Works Fleet	\$241 thousand
Cemetery Land and Equipment	\$302 thousand

#### Proprietary Activities

Water Projects in Progress	\$369 thousand
Sewer Equipment	\$ 18 thousand
South Outfall Drainage Improvements	\$ 63 thousand

Additional detailed information on the City's Capital Assets can be found in the *Notes to the Basic Financial Statements* section starting on page 41.

### Long-term Debt

As of December 31, 2013, the City had total debt outstanding of \$59.6 million (bonds and certificates of participation, etc.). This was a decrease of \$2.2 million (3.6%). Of this amount \$31.6 million represents bonds secured by specified revenue sources (i.e. revenue bonds). The remaining \$28 million represents debt primarily secured by the new facilities or equipment being financed by certificates of participation.



**Outstanding Debt**  
December 31  
(amounts expressed in thousands)

	<u>Governmental Activities</u>		<u>Business-type Activities</u>		<u>Total Primary Government</u>	
	<u>2013</u>	<u>2012</u>	<u>2013</u>	<u>2012</u>	<u>2013</u>	<u>2012</u>
Revenue Bonds	\$ 2,270	\$ 3,345	\$ 29,310	\$ 30,015	\$ 31,580	\$ 33,360
Bond Premium	42	67	780	813	822	880
Certificates of Participation	26,445	26,505	-	-	26,445	26,505
Debt Premium	137	143	-	-	137	143
Unearned Refunding Charges	(168)	(194)			(168)	(194)
Loans Payable	-	-	769	1,121	769	1,121
Total Outstanding Debt	\$ 28,726	\$ 29,866	\$ 30,859	\$ 31,949	\$ 59,585	\$ 61,815

Additional detail information on the City's long-term obligations can be found in the *Notes to the Basic Financial Statements* section starting on page 43.

## REQUESTS FOR INFORMATION

The City's financial statements are designed to provide users with a general overview of the City's finances and to demonstrate the City's accountability. Questions concerning any of the information presented in this report or requesting additional information should be addressed to the City's Finance Department at 500 South 4th Avenue, Brighton, Colorado 80601 or telephone 303-655-2108.



## Basic Financial Statements



**CITY OF BRIGHTON, COLORADO**  
**STATEMENT OF NET POSITION**  
**DECEMBER 31, 2013**

	<b>PRIMARY GOVERNMENT</b>			
	<b>GOVERNMENTAL ACTIVITIES</b>	<b>BUSINESS-TYPE ACTIVITIES</b>	<b>TOTAL</b>	<b>COMPONENT UNITS</b>
<b>ASSETS</b>				
Cash and Investments	\$ 31,029,495	\$ 47,887,705	\$ 78,917,200	\$ 1,327,612
Restricted Cash and Investments	-	-	-	1,176,222
Accounts Receivable	356,828	1,786,649	2,143,477	10,415
Taxes Receivable	5,467,287	-	5,467,287	5,509,766
Grants Receivable	869,346	-	869,346	-
Interest Receivable	2,510	4,207	6,717	-
Inventories	114,064	-	114,064	-
Prepays	90,815	1,078	91,893	125
Notes Receivable	-	336,542	336,542	280,676
Capital Assets, Not Being Depreciated	25,420,876	35,469,604	60,890,480	-
Capital Assets, Net of Accumulated Depreciation	91,903,678	93,188,846	185,092,524	8,510,090
Total Assets	<u>155,254,899</u>	<u>178,674,631</u>	<u>333,929,530</u>	<u>16,814,906</u>
<b>LIABILITIES</b>				
Accounts Payable	1,395,085	1,128,902	2,523,987	494,603
Retainage Payable	106,964	15,749	122,713	-
Accrued Wages Payable	419,695	63,750	483,445	7,159
Accrued Interest Payable	-	120,740	120,740	-
Accrued Liabilities	65,141	168,506	233,647	23,938
Unearned Revenues	39,859	334,866	374,725	22,460
Deposits and Escrows	1,177,978	1,614,027	2,792,005	294
Noncurrent Liabilities				
Debt Due Within One Year	2,450,339	1,098,532	3,548,871	520,000
Debt Due In More Than One Year	27,697,781	29,779,111	57,476,892	10,163,653
Total Liabilities	<u>33,352,842</u>	<u>34,324,183</u>	<u>67,677,025</u>	<u>11,232,107</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Unavailable Revenue-Property Taxes	1,838,865	-	1,838,865	5,509,766
Total Deferred Inflows of Resources	<u>1,838,865</u>	<u>-</u>	<u>1,838,865</u>	<u>5,509,766</u>
<b>NET POSITION</b>				
Net Investment in Capital Assets	88,599,033	97,799,530	186,398,563	(2,173,563)
Restricted For				
Emergencies	913,014	-	913,014	-
Capital Outlay	11,255,985	-	11,255,985	-
Debt Service	-	-	-	1,176,222
Other Purposes	374,853	-	374,853	235,462
Unrestricted	18,920,307	46,550,918	65,471,225	834,911
Total Net Position	<u>\$ 120,063,192</u>	<u>\$ 144,350,448</u>	<u>\$ 264,413,640</u>	<u>\$ 73,032</u>

The notes to the financial statements are an integral part of this statement.

**CITY OF BRIGHTON, COLORADO**  
**STATEMENT OF ACTIVITIES**  
**FOR THE YEAR ENDED DECEMBER 31, 2013**

FUNCTIONS/PROGRAMS	EXPENSES	PROGRAM REVENUES				NET (EXPENSE) REVENUE AND CHANGE IN NET POSITION			
		CHARGES FOR SERVICES	OPERATING GRANTS AND CONTRIBUTIONS	CAPITAL GRANTS AND CONTRIBUTIONS		GOVERNMENTAL ACTIVITIES	BUSINESS-TYPE ACTIVITIES	TOTAL	COMPONENT UNITS
<b>PRIMARY GOVERNMENT</b>									
<b>Governmental Activities</b>									
General Government	\$ 8,512,222	\$ -	\$ 23,339	\$ -	\$ -	\$ (7,679,784)	\$ -	\$ (7,679,784)	\$ -
Public Safety	7,985,408	-	360,704	-	-	(7,002,875)	-	(7,002,875)	-
Public Works	8,503,317	-	1,210,840	2,743,968	-	(3,882,222)	-	(3,882,222)	-
Eagle View Adult Center	668,100	-	-	-	-	(653,027)	-	(653,027)	-
Recreation Center	2,659,806	-	-	-	-	(1,368,785)	-	(1,368,785)	-
Parks	22,243,730	-	-	-	-	(947,264)	-	(947,264)	-
Cemetery	376,644	-	-	-	-	(71,148)	-	(71,148)	-
Open Space	-	-	-	-	-	1,093,373	-	1,093,373	-
Other Parks and Recreation	670,213	-	-	-	-	(670,213)	-	(670,213)	-
Community Development	1,213,956	-	-	-	-	695,834	-	695,834	-
Developer Reimbursements	147,520	-	-	-	-	(147,520)	-	(147,520)	-
Interest on Long-Term Debt	1,651,590	-	-	-	-	(1,651,590)	-	(1,651,590)	-
Total Governmental Activities	34,632,506	5,851,348	1,594,883	4,901,054	-	(22,285,221)	-	(22,285,221)	-
<b>Business-Type Activities</b>									
Water	11,409,863	8,243,890	-	3,509,539	-	-	343,566	343,566	-
Sewer	4,448,630	4,839,238	-	2,721,764	-	-	3,112,372	3,112,372	-
Storm Drainage	1,140,718	843,707	-	404,264	-	-	107,253	107,253	-
Total Business-Type Activities	16,999,211	13,926,835	-	6,635,567	-	-	3,563,191	3,563,191	-
Total Primary Government	51,631,717	19,778,183	1,594,883	11,536,621	-	(22,285,221)	3,563,191	(18,722,030)	-
<b>COMPONENT UNITS</b>									
Brighton Urban Renewal Authority	6,767,726	58,889	-	-	-	-	-	-	(6,708,837)
Brighton Cultural Arts Commission	37,680	270	36,465	-	-	-	-	-	(945)
Total Component Units	6,805,406	59,159	36,465	-	-	-	-	-	(6,709,782)
<b>GENERAL REVENUES AND TRANSFERS</b>									
Sales Taxes						18,844,978	-	18,844,978	471,223
Use Taxes						2,713,215	-	2,713,215	-
Property Taxes						1,832,231	-	1,832,231	5,781,432
Franchise Taxes						1,401,571	-	1,401,571	-
Other Taxes						349,778	-	349,778	-
Grants and Contribution Not Restricted to Specific Programs						269,249	-	269,249	-
Investment Earnings						1,262	139,403	140,665	34,333
Miscellaneous						208,386	576,699	785,085	13,137
Transfers						(4,500)	4,500	-	-
Total General Revenues and Transfers						25,616,170	720,602	26,336,772	6,300,125
Change in Net Position						3,330,949	4,283,793	7,614,742	(409,657)
Net Position--January 1						116,732,243	140,066,655	256,798,898	482,689
Net Position--December 31						\$ 120,063,192	\$ 144,350,448	\$ 264,413,640	\$ 73,032

The notes to the financial statements are an integral part of this statement.

**CITY OF BRIGHTON, COLORADO**  
**GOVERNMENTAL FUNDS**  
**BALANCE SHEET**  
**DECEMBER 31, 2013**

	<b>GENERAL</b>	<b>CAPITAL IMPROVEMENT FUND</b>	<b>RECREATION CAPITAL IMPROVEMENT FUND</b>	<b>IMPACT FEES</b>	<b>TOTAL NONMAJOR FUNDS</b>	<b>TOTAL GOVERNMENTAL FUNDS</b>
<b>ASSETS</b>						
Cash and Investments	\$ 9,355,766	\$ 9,265,775	\$ 1,754,917	\$ 6,893,613	\$ 3,334,424	\$ 30,604,495
Accounts Receivable	286,674	69,529	-	-	625	356,828
Taxes Receivable	4,180,467	709,854	555,521	-	21,445	5,467,287
Grants Receivable	64,388	237,203	567,755	-	-	869,346
Interest Receivable	-	-	-	-	2,510	2,510
Inventories	114,064	-	-	-	-	114,064
Prepaid Items	90,815	-	-	-	-	90,815
Total Assets	<u>\$ 14,092,174</u>	<u>\$ 10,282,361</u>	<u>\$ 2,878,193</u>	<u>\$ 6,893,613</u>	<u>\$ 3,359,004</u>	<u>\$ 37,505,345</u>
<b>LIABILITIES</b>						
Accounts Payable	\$ 529,484	\$ 525,324	\$ 261,009	\$ 62,820	\$ 16,448	\$ 1,395,085
Retainage Payable	-	46,646	49,229	-	11,089	106,964
Accrued Wages Payable	416,611	-	-	-	3,084	419,695
Accrued Liabilities	65,141	-	-	-	-	65,141
Unearned Revenues	19,859	-	1,000	-	19,000	39,859
Deposits and Escrows	446,124	596,270	1,000	-	134,584	1,177,978
Total Liabilities	<u>1,477,219</u>	<u>1,168,240</u>	<u>312,238</u>	<u>62,820</u>	<u>184,205</u>	<u>3,204,722</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>						
Unavailable Revenue-Property Taxes	1,838,865	-	-	-	-	1,838,865
Total Deferred Inflows of Resources	<u>1,838,865</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,838,865</u>
<b>FUND BALANCES</b>						
Nonspendable	204,879	-	-	-	-	204,879
Restricted	669,216	7,731,562	2,565,955	6,799,793	1,577,119	19,343,645
Committed	6,923,272	1,382,559	-	31,000	1,597,680	9,934,511
Assigned	17,951	-	-	-	-	17,951
Unassigned	2,960,772	-	-	-	-	2,960,772
Total Fund Balances	<u>10,776,090</u>	<u>9,114,121</u>	<u>2,565,955</u>	<u>6,830,793</u>	<u>3,174,799</u>	<u>32,461,758</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 14,092,174</u>	<u>\$ 10,282,361</u>	<u>\$ 2,878,193</u>	<u>\$ 6,893,613</u>	<u>\$ 3,359,004</u>	<u>\$ 37,505,345</u>

The notes to the financial statements are an integral part of this statement.

**CITY OF BRIGHTON, COLORADO**  
**RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS**  
**TO THE STATEMENT OF NET POSITION**  
**DECEMBER 31, 2013**

Amounts reported for governmental activities in the statement of net position are different because:

Total fund balances - governmental funds		\$ 32,461,758
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Capital assets used in governmental activities are not financial resources and, therefore, are not reported as assets in the governmental funds.

Cost of capital assets	\$191,387,684	
Less: accumulated depreciation	<u>(74,063,130)</u>	117,324,554

Long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore, are not reported as liabilities in the governmental funds.

Long-term liabilities at year-end		
Certificates of participation	26,413,682	
Bond payable	<u>2,311,839</u>	(28,725,521)

Accrued compensated absences are not due and payable from current financial resources and therefore, are not reported in the governmental funds.	(1,422,599)
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Internal service funds are used by management to charge the costs of benefit activities to individual funds. The asset of the internal service fund is included in governmental activities in the statement of net position.	<u>425,000</u>
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Net position--governmental activities	<u><u>\$ 120,063,192</u></u>
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The notes to the financial statements are an integral part of this statement.

**CITY OF BRIGHTON, COLORADO**  
**GOVERNMENTAL FUNDS**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**FOR THE YEAR ENDED DECEMBER 31, 2013**

	<b>GENERAL</b>	<b>CAPITAL IMPROVEMENT FUND</b>	<b>RECREATION CAPITAL IMPROVEMENT FUND</b>	<b>IMPACT FEES</b>	<b>TOTAL NONMAJOR FUNDS</b>	<b>TOTAL GOVERNMENTAL FUNDS</b>
<b>REVENUES</b>						
Taxes	\$ 18,031,558	\$ 4,302,362	\$ 2,514,615	\$ -	\$ 293,238	\$ 25,141,773
Licenses and Permits	1,244,442	-	-	-	-	1,244,442
Intergovernmental	1,864,132	1,123,328	1,182,963	-	357,105	4,527,528
Charges for Services	1,008,267	-	-	721,013	290,391	2,019,671
Charges for Services - Recreation Center	1,252,243	-	-	-	-	1,252,243
Fines and Forfeitures	484,483	-	-	-	-	484,483
Investment Earnings (Losses)	(400)	489	(117)	(457)	1,747	1,262
Miscellaneous	969,268	4,058	101,163	-	15,106	1,089,595
Total Revenues	<u>24,853,993</u>	<u>5,430,237</u>	<u>3,798,624</u>	<u>720,556</u>	<u>957,587</u>	<u>35,760,997</u>
<b>EXPENDITURES</b>						
Current						
General Government	7,181,342	470,480	-	-	130,612	7,782,434
Public Safety	7,439,680	64,275	-	-	-	7,503,955
Public Works	2,239,431	769,430	-	-	77,504	3,086,365
Eagle View Adult Center	381,334	-	-	-	-	381,334
Recreation Center	2,415,548	-	-	-	-	2,415,548
Parks	1,081,291	-	41,233	-	-	1,122,524
Cemetery	-	44,855	-	-	289,552	334,407
Other Parks and Recreation	356,218	9,331	304,664	-	-	670,213
Community Development	1,212,364	-	-	-	-	1,212,364
Developer Reimbursements	-	-	-	147,520	-	147,520
Debt Service						
Principal	-	1,135,000	-	-	-	1,135,000
Interest and Fiscal Charges	-	665,036	1,018,394	-	-	1,683,430
Capital Outlay	-	1,609,694	1,496,815	-	288,464	3,394,973
Total Expenditures	<u>22,307,208</u>	<u>4,768,101</u>	<u>2,861,106</u>	<u>147,520</u>	<u>786,132</u>	<u>30,870,067</u>
Excess of Revenues Over Expenditures	<u>2,546,785</u>	<u>662,136</u>	<u>937,518</u>	<u>573,036</u>	<u>171,455</u>	<u>4,890,930</u>
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers In	6,000	550,000	125,000	978,615	40,000	1,699,615
Transfers Out	(644,500)	(978,615)	-	(500,000)	(6,000)	(2,129,115)
Total Other Financing Sources (Uses)	<u>(638,500)</u>	<u>(428,615)</u>	<u>125,000</u>	<u>478,615</u>	<u>34,000</u>	<u>(429,500)</u>
Net Change in Fund Balances	1,908,285	233,521	1,062,518	1,051,651	205,455	4,461,430
Fund Balances--January 1	<u>8,867,805</u>	<u>8,880,600</u>	<u>1,503,437</u>	<u>5,779,142</u>	<u>2,969,344</u>	<u>28,000,328</u>
Fund Balances--December 31	<u>\$ 10,776,090</u>	<u>\$ 9,114,121</u>	<u>\$ 2,565,955</u>	<u>\$ 6,830,793</u>	<u>\$ 3,174,799</u>	<u>\$ 32,461,758</u>

The notes to the financial statements are an integral part of this statement.

**CITY OF BRIGHTON, COLORADO**  
**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE**  
**STATEMENT OF ACTIVITIES**  
**FOR THE YEAR ENDED DECEMBER 31, 2013**

Amounts reported for governmental activities in the statement of activities are different because:

Net change in fund balances--total governmental funds	\$ 4,461,430
The internal service fund transfer is allocated to business type activities in the fund statements, however, is included in the governmental activities on the statement of activities.	425,000
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital additions less dispositions (\$5,425,743) was less than depreciation (\$8,038,134) in the current year.	(2,612,391)
Repayments of debt principal are expenditures in the governmental funds, but they reduce long-term liabilities in the statement of net position and do not affect the statement of activities.	1,135,000
Some expense reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds. This amount includes: change in compensated absences \$84,022 and amortization of bond premium (\$5,932).	<u>(78,090)</u>
Change in net position--governmental activities	<u>\$ 3,330,949</u>

The notes to the financial statements are an integral part of this statement.



**CITY OF BRIGHTON, COLORADO**  
**PROPRIETARY FUNDS**  
**STATEMENT OF NET POSITION**  
**DECEMBER 31, 2013**

	<b>BUSINESS-TYPE ACTIVITIES</b>				<b>GOVERNMENTAL ACTIVITIES</b>
	<b>WATER</b>	<b>SEWER</b>	<b>STORM DRAINAGE</b>	<b>TOTAL ENTERPRISE FUNDS</b>	<b>BENEFITS FUND - INTERNAL SERVICE FUND</b>
<b>ASSETS</b>					
Current Assets					
Cash and Investments	\$ 30,721,329	\$ 13,509,621	\$ 3,656,755	\$ 47,887,705	\$ 425,000
Accounts Receivable	974,031	785,554	27,064	1,786,649	-
Interest Receivable	4,207	-	-	4,207	-
Prepaid Items	500	100	478	1,078	-
Notes Receivable - Current Portion	77,024	-	-	77,024	-
Total Current Assets	<u>31,777,091</u>	<u>14,295,275</u>	<u>3,684,297</u>	<u>49,756,663</u>	<u>425,000</u>
Noncurrent Assets					
Notes Receivable - Long Term Portion	259,518	-	-	259,518	-
Capital Assets					
Land and Water Rights	24,042,280	130,079	-	24,172,359	-
Wastewater Connection Fees	-	4,864,688	-	4,864,688	-
Building and Improvements	19,284,955	10,708,039	-	29,992,994	-
Collection and Distribution Systems	76,552,920	27,045,849	19,828,915	123,427,684	-
Machinery and Equipment	2,386,756	1,488,965	112,666	3,988,387	-
Less Accumulated Depreciation	(37,548,502)	(20,416,743)	(6,254,974)	(64,220,219)	-
Construction in Progress	6,266,984	71,914	93,659	6,432,557	-
Total Noncurrent Assets	<u>91,244,911</u>	<u>23,892,791</u>	<u>13,780,266</u>	<u>128,917,968</u>	<u>-</u>
Total Assets	<u>123,022,002</u>	<u>38,188,066</u>	<u>17,464,563</u>	<u>178,674,631</u>	<u>425,000</u>
<b>LIABILITIES</b>					
Current Liabilities					
Accounts Payable	826,898	279,665	22,339	1,128,902	-
Retainage Payable	15,749	-	-	15,749	-
Accrued Wages Payable	32,202	27,285	4,263	63,750	-
Accrued Interest Payable	87,325	33,415	-	120,740	-
Unearned Revenues	334,866	-	-	334,866	-
Deposits and Escrows	58,677	1,498,672	56,678	1,614,027	-
Compensated Absences, Current Portion	90,293	69,354	8,859	168,506	-
Loans Payable, Current Portion	-	368,532	-	368,532	-
Bonds Payable, Current Portion	730,000	-	-	730,000	-
Total Current Liabilities	<u>2,176,010</u>	<u>2,276,923</u>	<u>92,139</u>	<u>4,545,072</u>	<u>-</u>
Noncurrent Liabilities					
Compensated Absences	10,033	7,706	984	18,723	-
Loans Payable	-	400,121	-	400,121	-
Bonds Payable	22,819,978	6,540,289	-	29,360,267	-
Total Noncurrent Liabilities	<u>22,830,011</u>	<u>6,948,116</u>	<u>984</u>	<u>29,779,111</u>	<u>-</u>
Total Liabilities	<u>25,006,021</u>	<u>9,225,039</u>	<u>93,123</u>	<u>34,324,183</u>	<u>-</u>
<b>NET POSITION</b>					
Investment in Capital Assets	67,435,416	16,583,848	13,780,266	97,799,530	-
Unrestricted	30,580,565	12,379,179	3,591,174	46,550,918	425,000
Total Net Position	<u>\$ 98,015,981</u>	<u>\$ 28,963,027</u>	<u>\$ 17,371,440</u>	<u>\$144,350,448</u>	<u>\$ 425,000</u>

The notes to the financial statements are an integral part of this statement.

**CITY OF BRIGHTON, COLORADO**  
**PROPRIETARY FUNDS**  
**STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION**  
**FOR THE YEAR ENDED DECEMBER 31, 2013**

	<b>BUSINESS-TYPE ACTIVITIES</b>				<b>GOVERNMENTAL ACTIVITIES</b>
	<b>WATER</b>	<b>SEWER</b>	<b>STORM DRAINAGE</b>	<b>TOTAL ENTERPRISE FUNDS</b>	<b>BENEFITS FUND- INTERNAL SERVICE FUND</b>
<b>OPERATING REVENUES</b>					
Charges For Services	\$ 8,243,890	\$ 4,839,238	\$ 843,707	\$ 13,926,835	\$ -
Miscellaneous	413,947	154,217	8,535	576,699	-
Total Operating Revenues	<u>8,657,837</u>	<u>4,993,455</u>	<u>852,242</u>	<u>14,503,534</u>	<u>-</u>
<b>OPERATING EXPENSES</b>					
Operations	6,026,245	2,235,352	333,225	8,594,822	-
Administration	521,824	512,254	18,749	1,052,827	-
Depreciation	3,826,691	1,337,273	788,744	5,952,708	-
Total Operating Expenses	<u>10,374,760</u>	<u>4,084,879</u>	<u>1,140,718</u>	<u>15,600,357</u>	<u>-</u>
Operating Income (Loss)	<u>(1,716,923)</u>	<u>908,576</u>	<u>(288,476)</u>	<u>(1,096,823)</u>	<u>-</u>
<b>NONOPERATING REVENUES (EXPENSES)</b>					
Investment Earnings	74,152	65,153	98	139,403	-
Interest Expense	(1,035,103)	(363,751)	-	(1,398,854)	-
Total Nonoperating Revenues (Expenses)	<u>(960,951)</u>	<u>(298,598)</u>	<u>98</u>	<u>(1,259,451)</u>	<u>-</u>
Income (Loss) Before Capital Contributions and Transfers	(2,677,874)	609,978	(288,378)	(2,356,274)	-
<b>CAPITAL CONTRIBUTIONS</b>	3,509,539	2,721,764	404,264	6,635,567	-
<b>TRANSFERS IN</b>	<u>1,250</u>	<u>2,250</u>	<u>1,000</u>	<u>4,500</u>	<u>425,000</u>
Change in Net Position	832,915	3,333,992	116,886	4,283,793	425,000
Net Position--January 1	<u>97,183,066</u>	<u>25,629,035</u>	<u>17,254,554</u>	<u>140,066,655</u>	<u>-</u>
Net Position--December 31	<u>\$ 98,015,981</u>	<u>\$ 28,963,027</u>	<u>\$ 17,371,440</u>	<u>\$ 144,350,448</u>	<u>\$ 425,000</u>

The notes to the financial statements are an integral part of this statement.

**CITY OF BRIGHTON, COLORADO**  
**PROPRIETARY FUNDS**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED DECEMBER 31, 2013**

	BUSINESS-TYPE ACTIVITIES				GOVERNMENTAL ACTIVITIES
	WATER	SEWER	STORM DRAINAGE	TOTAL ENTERPRISE FUNDS	BENEFITS FUND- INTERNAL SERVICE FUND
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>					
Receipts From Customers	\$ 8,450,409	\$ 5,453,009	\$ 865,390	\$ 14,768,808	\$ -
Other Receipts	77,405	154,217	8,535	240,157	-
Payments to Suppliers and Service Providers	(5,271,736)	(2,548,557)	(210,681)	(8,030,974)	-
Payments to Employees For Salaries and Benefits	(1,391,447)	(1,144,386)	(146,770)	(2,682,603)	-
Payments to Other Funds For Services Provided	(71,126)	(71,126)	-	(142,252)	-
Net Cash Provided by Operating Activities	1,793,505	1,843,157	516,474	4,153,136	-
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>					
Transfers From Other Funds	1,250	2,250	1,000	4,500	425,000
Net Cash Provided By Noncapital Financing Activities	1,250	2,250	1,000	4,500	425,000
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>					
Tap and Plant Investment Fees	2,456,934	2,108,808	-	4,565,742	-
Capital Grants	104,120	-	-	104,120	-
Developer Contributions	509,454	173,926	404,264	1,087,644	-
Utility Reimbursements-BURA	439,030	439,030	-	878,060	-
Acquisition and Construction of Capital Assets	(284,601)	(2,693,163)	(467,483)	(3,445,247)	-
Principal Paid on Capital Debt	(730,922)	(359,441)	-	(1,090,363)	-
Interest Paid on Capital Debt	(1,036,278)	(372,809)	-	(1,409,087)	-
Net Cash Provided By (Used By) Capital and Related Financing Activities	1,457,737	(703,649)	(63,219)	690,869	-
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>					
Investment Earnings	74,152	65,153	98	139,403	-
Net Cash Provided By Investing Activities	74,152	65,153	98	139,403	-
Net Increase in Cash and Cash Equivalents	3,326,644	1,206,911	454,353	4,987,908	425,000
Cash and Cash Equivalents--January 1	27,394,685	12,302,710	3,202,402	42,899,797	-
Cash and Cash Equivalents--December 31	\$ 30,721,329	\$ 13,509,621	\$ 3,656,755	\$ 47,887,705	\$ 425,000
<b>Reconciliation of operating income (loss) to net cash provided by operating activities:</b>					
Operating Income (Loss)	\$ (1,716,923)	\$ 908,576	\$ (288,476)	\$ (1,096,823)	\$ -
Adjustments to Reconcile Operating Income to Net Cash Provided By Operating Activities:					
Depreciation Expense	3,826,691	1,337,273	788,744	5,952,708	-
Changes in Assets and Liabilities:					
(Increase) in Accounts Receivable	(142,309)	(29,913)	(778)	(173,000)	-
(Increase) in Interest Receivable	(4,207)	-	-	(4,207)	-
(Increase) Decrease in Prepaid Items	(500)	(100)	(478)	(1,078)	-
(Increase) in Note Receivable	(336,542)	-	-	(336,542)	-
(Decrease) in Accounts Payable	(194,998)	(1,017,584)	(11,142)	(1,223,724)	-
(Decrease) Increase in Retainage Payable	4,769	-	(1,724)	3,045	-
Increase in Accrued Wages Payable	5,232	3,683	625	9,540	-
Increase in Unearned Revenues	333,416	-	-	333,416	-
(Decrease) Increase in Compensated Absences	(743)	(2,460)	7,242	4,039	-
Increase in Deposits and Escrows	19,619	643,682	22,461	685,762	-
Total Adjustments	3,510,428	934,581	804,950	5,249,959	-
Net Cash Provided by Operating Activities	\$ 1,793,505	\$ 1,843,157	\$ 516,474	\$ 4,153,136	\$ -

The notes to the financial statements are an integral part of this statement.



## Notes to the Basic Financial Statements



**CITY OF BRIGHTON, COLORADO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**DECEMBER 31, 2013**

**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The financial statements of the City of Brighton (the "City") have been prepared in conformity with accounting principles generally accepted in the United States of America ("US GAAP") as applied to government units. The Governmental Accounting Standards Board ("GASB") is the accepted standard-setting body for establishing governmental accounting and financial principles. The more significant of the City's accounting policies are described below.

**REPORTING ENTITY**

These financial statements include those of the City (primary government) and organizations for which the City is financially accountable (component units). The following component units are included in the reporting entity: *Brighton Urban Renewal Authority* ("BURA") and *Brighton Cultural Arts Commission* ("BCAC"). Neither of the component units issues their own financial statements.

The City of Brighton, Colorado (primary government) was incorporated in July, 1887. The citizens voted to become a home rule city in 2000 under the provisions of Article XX of the constitution of the State of Colorado. The City is governed by a Mayor and eight-member City Council elected by the residents and is operated under a Council-Manager form of government.

The determination to include separate governmental entities is based on the criteria of GASB Statement No. 61; *The Financial Reporting Entity* which modified previous requirements for the assessment of potential component units in determining what should be included in the financial reporting entity.

Brighton Urban Renewal Authority – BURA, created April 16, 2002, provides redevelopment within the City limits. The City Council appoints the governing board of BURA. One of the BURA commissioners is a member of City Council. BURA is reliant upon the City to approve projects and receive funding. Therefore, the financial statements of the Brighton Urban Renewal Authority are included in the reporting entity by discrete presentation.

Brighton Cultural Arts Commission – BCAC, created March 5, 1996, provides cultural and arts activities to Brighton citizens. The City Council appoints the Directors of BCAC. The significance of the City's relationship with BCAC is such that the financial statements of Brighton Cultural Arts Commission are included in the reporting entity by discrete presentation.

**BASIS OF PRESENTATION – GOVERNMENT-WIDE FINANCIAL STATEMENTS**

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the primary government and its component units. *Governmental activities*, which normally are supported by taxes, intergovernmental revenues, and other nonexchange transactions, are reported separately from *business-type activities*, which rely primarily on fees and charges to external customers for support. Likewise, the *primary government* is reported separately from certain legally separate *component units* for which the primary government is financially accountable.

In the government-wide and proprietary fund financial statements, net positions are restricted for amounts that are legally restricted by outside parties for specific purposes or through enabling legislation that is a legally enforceable restriction on the use of revenues. Net position invested in capital assets, consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowings used for the acquisition, construction or improvements of those assets.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segments are offset by program revenues. Direct expenses are those that are clearly associated with a specific function or segment. Program revenues include: 1) charges to customers or applicants who purchase, use or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

While separate government-wide and fund financial statements are presented, they are interrelated. The governmental activities column incorporates data from governmental funds and the internal service fund, while business-type activities incorporate data from the City's enterprise funds. Separate financial statements are provided for governmental funds and proprietary funds. As discussed earlier, the government has two discretely presented component units. As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

## **BASIS OF PRESENTATION – FUND FINANCIAL STATEMENTS**

The accounts of the City are organized and operated on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures or expenses as appropriate. The various funds are summarized by type within the financial statements. The emphasis of fund financial statements is on major governmental and major proprietary funds, each displayed in a separate column. All remaining governmental and proprietary funds are aggregated and reported as nonmajor funds.

The City reports the following major governmental funds:

- The General Fund is the City's primary operating fund. It accounts for all financial resources of the City, except those required to be accounted for in another fund.
- The Capital Improvement Fund accounts for the City's ongoing capital projects which are partially financed by a 1% sales tax approved by the voters in 1976.
- The Parks and Recreation Capital Fund accounts for the City's parks and recreation capital projects which are financed by a 0.6% sales tax approved by voters in 1991, and intergovernmental revenues.
- The Impact Fees Fund is used to account for the accumulation of development impact fees collected under Article 3-5 of the City's Municipal Code.

The City reports the following major proprietary funds:

- The Water Fund accounts for the financial activities associated with the provision of water.
- The Sewer Fund accounts for the financial activities associated with the provision of waste water services.
- The Storm Drainage Fund accounts for the financial activities associated with the storm drainage services.

Additionally, the City reports an Internal Service Fund for designated employee benefits provided to all departments of the City. This fund was created in 2013 and received an initial transfer from the General Fund of \$425,000. However, the fund did not start to provide services to the City departments until January 1, 2014.

Certain activity occurs during the year involving transfers of resources between funds. In fund financial statements these amounts are reported at gross amounts as transfers in/out. While reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Transfers between the funds included in governmental activities are eliminated so that only the net amount is included as transfers in the governmental activities column. Similarly, balances between the funds included in business-type activities are eliminated so that only the net amount is included as transfers in the business-type activities column.

In the fund financial statements, fund equity of the City's governmental funds are classified as nonspendable, restricted, committed, assigned or unassigned.

## **MEASUREMENT FOCUS AND BASIS OF ACCOUNTING**

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as *current financial resources* or *economic resources*. The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as are the proprietary fund financial statements. Revenues are recorded when earned and expenses are recorded when the liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collected within the current year or soon enough thereafter to pay liabilities of the current year. For this purpose, the City considers revenues to be available if they are collected within 60 days of the end of the current year.

Taxes, intergovernmental revenues, and interest associated with the current year are all considered to be susceptible to accrual and so have been recognized as revenues of the current year. All other revenues are considered to be measurable and available only when cash is received by the City.

Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, are recorded only when payment is due. General capital asset acquisitions are reported as expenditures in governmental funds.

## **ASSETS, LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION/FUND BALANCE**

Cash and Investments – Cash includes cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

Investments are reported at fair value (generally based on quoted market prices). Certain investments are restricted for debt service.

Whenever possible, cash is pooled from the various City funds to enhance investment capabilities and maximize investment income. Investments are made taking into consideration cash flow needs, market conditions, and contingency plans. The City's investment policies prescribe eligible investments, investment diversification, and maturity and liquidity guidance, which are utilized in managing the investment portfolio.

Receivables – All receivables are reported at their gross value and, where appropriate, are reduced by the estimated portion that is expected to be uncollectible.

Inventories – Inventories are valued at cost, using the first-in, first-out (FIFO) method. The costs of inventories are recorded as expenditures or expenses when consumed rather than when purchased.

Prepaids – Certain payments to vendors reflect costs applicable to future years and are reported as prepaid expenses.

Capital Assets – Capital assets, which include property, plant, equipment, and infrastructure acquired since 1980, are reported in the applicable governmental or business-type activities columns in the government-wide financial statements and the proprietary funds in the fund financial statements. Capital assets are defined by the City as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical costs if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

The reported value excludes normal maintenance and repairs which are essentially amounts spent in relation to capital assets that do not increase the capacity or efficiency of the item or increase its estimated useful life.

Land, water rights, and construction in progress are not depreciated. The other property, plant, equipment, and infrastructure of the City and its discretely presented component units are depreciated using the straight-line method over the following estimated useful lives:

Buildings and Improvements	5-60 years
Infrastructure	5-50 years
Collection and Distribution Systems	30-50 years
Machinery and Equipment	3-15 years

Unearned Revenues - Unearned revenues arise when resources are received by the City before it has a legal claim to them, as when grant funding is received prior to the incurrence of qualifying expenditures.

Compensated Absences – Employees of the City are allowed to accumulate unused personal leave. The maximum accumulation of personal leave time is limited to two years for most employees, and three years for department and executive directors. Depending on years of service and position held, the maximum accrual allowed is 768 hours.

These compensated absences are recognized as current salary costs when earned in the proprietary funds and when due in the governmental funds. A long-term liability has been reported in the government-wide financial statements for the accrued compensated absences.



Long-Term Obligations – In the government-wide financial statements, and the proprietary funds financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the straight-line method. Bonds payable are reported net of the applicable bond premium or discount. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as expenses.

Deferred Inflows of Resources – In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. Property taxes levied in 2013 are unavailable revenue for the year ended December 31, 2013 that is deferred and recognized as an inflow of resources in the period that the amount becomes available.

Net Position Flow Assumption – Sometimes the City will fund outlays for a particular purpose from both restricted and unrestricted resources. In order to calculate the amounts to report as restricted – net position and unrestricted – net position in the government-wide and proprietary fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the City's policy to consider restricted – net position to have been depleted before unrestricted – net position is applied.

Fund Balance Flow Assumption – Sometimes the City will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements a flow assumption must be made about the order in which the resources are considered to be applied. It is the City's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

Fund Balance Policies – Fund balance of governmental funds is reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. The City itself can establish limitations on the use of resources through either a commitment (committed fund balance) or an assignment (assigned fund balance).

The committed fund balance classification includes amounts that can be used only for specific purposes determined by a formal action of the City's highest level of decision-making authority. The City Council is the highest level of decision-making authority for the City that can, by adoption of an ordinance or resolution prior to the end of the fiscal year, to commit fund balance. Once adopted, the limitation imposed by the ordinance or resolution remains in place until a similar action is taken (adoption of another ordinance or resolution) to remove or revise the limitation.

Amounts in the assigned fund balance classification are intended to be used by the City for specific purposes but do not meet the criteria to be classified as committed. The City Council assigns fund balance through subsidiary agreements such as Development Agreements, Fee Schedule Resolutions, Service Plan Agreements or through the annual Budget Adoption Resolution.

## REVENUES AND EXPENDITURES/EXPENSES

Program Revenues – Amounts reported as *program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. All taxes, including those dedicated for specific purposes, and other internally dedicated resources are reported as general revenues rather than as program revenues.

Property Taxes - Property taxes levied in a particular year are collected in the subsequent year. The property tax calendar is as follows:

### Tax Year

Tax levy certified to County Commissioners.....December 15

County Commissioners certify levy to County Assessor.....December 22

### Ensuing Collection Year

Taxes attach as an enforceable lien on property.....January 1

First installment due date (one-half of taxes due).....February 28

Taxes due in full (unless installments elected by taxpayer).....April 30

Second installment due date (second half due).....June 15

Taxes are collected by the Adams and the Weld County Treasurers on behalf of the City and are remitted by the 10<sup>th</sup> day of the month following collection. A 1% collection fee is retained by the Counties as compensation for collecting the taxes.

Proprietary Funds Operating and Nonoperating Revenues and Expenses – Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the water fund, sewer fund, storm drainage fund, and internal service fund are charges to customers for sales and services. Operating expenses for these three proprietary funds and internal service fund include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

## NOTE 2. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

### BUDGETARY INFORMATION

Budget and Appropriation Process - The City of Brighton's budget is planned on a calendar year basis as required by the Colorado Revised Statutes, Section 29-1-101, and Article X of the City of Brighton Charter. The budget plan presents a complete financial plan setting forth all estimated expenditures, revenues, and other financing sources for the ensuing budget year, together with the corresponding figures for the previous calendar year.

On or before September 20<sup>th</sup> of each year, the City Manager must submit a proposed budget to the Council for the next calendar year. Thereafter, notice must be published, stating among other things, that the proposed budget is open for inspection by the public and that interested electors may file or register any objection to the budget. The City Council will hold a public hearing to allow comments on the proposed budget. This hearing will be advertised in the local newspaper.

Before the beginning of the calendar year, the Council must enact an appropriation resolution,

which corresponds with the budget. This resolution allows the City to legally expend monies for the coming budget year. City expenditures may not exceed the amounts appropriated, except in the case of an emergency or contingency which was not reasonably foreseeable. The Council may make these emergency appropriations from unappropriated revenue or by emergency resolution authorizing the issuance of emergency notes, as provided in Article XI of the Charter. If the City receives revenues that were not anticipated at the time of adoption of the budget, the Council may authorize the expenditure thereof by adopting a supplemental budget and appropriation resolution. The transfer of budget and appropriated moneys within a fund or between funds may be done only in accordance with the Charter.

Budgetary Accounting and Control - Budgets for the General, Lottery Reserve, Landscaping, Impact Fees, Cemetery Fees, Highway, Lodging Tax, Capital Improvement, Parks & Recreation Capital Improvement, Cemetery Perpetual Care, and Internal Service Fund are adopted on a basis consistent with generally accepted accounting principles (GAAP). The modified accrual basis of accounting is used, whereby; revenues are recognized when susceptible to accrual (i.e. sales taxes, property taxes, franchise taxes, interest and grants). Fines and permit revenues are not susceptible to accrual, as they generally are not measurable until received in cash. Expenditures are generally recognized when the related fund liability is incurred.

The budgets for the Water, Sewer, and Storm Drainage Enterprise Funds are adopted on a non-GAAP budgetary basis. The full accrual basis of accounting is used whereby revenues are recognized when earned and expenses are recognized at the time liabilities are incurred. In accordance with Colorado Budget Law, bond proceeds are treated as other financing sources, capital outlay and debt service are treated as expenditures, and depreciation is not budgeted.

The appropriated budget is prepared by fund, function, and department. The City's Directors may make transfers of appropriations within a department. Transfers of appropriations between departments require the approval of the City Council. The budget for capital outlay is prepared by projects. Transfers of appropriations between projects require the approval of the City Council.

The legal level of budgetary control (the level at which expenditures cannot legally exceed the appropriated amount) is established by Fund. Appropriations in all budgeted funds lapse at the end of the fiscal year even if they have related encumbrances. Encumbrances are commitments related to unperformed (executory) contracts for good or services (i.e., purchase orders, contracts, and commitments). Encumbrance accounting is utilized to the extent necessary to assure effective budgetary control and accountability and to facilitate effective cash planning and control. While all appropriations and encumbrances lapse at year end, valid outstanding encumbrances (those for which performance under the executory contract is expected in the next year) are re-appropriated and become part of the subsequent year's budget.

## **COMPLIANCE**

In 2013, there were no fund expenditures exceeding appropriated amounts for the primary government. The City might be in violation of State Statutes because the component unit, BURR, expenditures exceeded appropriations by \$707,241 in 2013. The overspending relates to tax rebate payments that were paid in 2013 by request of the payees. Excess fund balance of \$2,166,740 remained after the 2013 expenditures.

### NOTE 3. DETAILED NOTES ON ALL ACTIVITIES AND FUNDS

#### CASH AND INVESTMENTS

A summary of cash and investments at December 31, 2013, follows:

	<u>AMOUNT</u>
Petty Cash	\$ 4,016
Cash Deposits	23,818,214
Investments	57,598,804
Total	<u>\$81,421,034</u>

Cash and investments are reported in the financial statements as follows:

	<u>AMOUNT</u>
Cash and Investments--Governmental Activities	\$31,029,495
Cash and Investments--Business-Type Activities	47,887,705
Cash and Investments--Component Units	1,327,612
Restricted Cash and Investments--BURA	1,176,222
Total	<u>\$81,421,034</u>

Cash Deposits – Colorado State Statutes govern the City's deposits of cash. The statutes specify eligible depositories for public cash deposits, which must be Colorado institutions and must maintain federal insurance (FDIC) on deposits held.

The Colorado Public Deposit Protection Act (PDPA) requires that all units of local government deposit cash in eligible public depositories, with eligibility determined by State regulations. Amounts on deposit in excess of federal insurance levels must be collateralized by eligible collateral, as determined by the PDPA. The PDPA allows the financial institution to create a single collateral pool for all public funds held. The pool is to be maintained by another institution, or held in trust for all uninsured public deposits as a group. The market value of the collateral must be at least equal to 102% of the uninsured deposits. All deposits in 2013 were in eligible public depositories, as defined by the Public Deposit Protection Act of 1989.

At December 31, 2013, the City's deposits had a carrying value of \$23,818,214 and a bank balance of \$24,412,782.

Investments - The City and its component units comply with State statutes specifying investment instruments that meet defined rating, maturity and custodial risk criteria in which local governments may invest. These investments include the following:

- Obligations of the United States and certain U.S. Agency securities
- Certain international agency securities
- General obligation and revenue bonds of U.S. local government entities
- Bankers' acceptances of certain banks
- Commercial paper
- Local government investment pools
- Written repurchase agreements collateralized by certain authorized securities
- Certain money market funds

Whenever possible, cash is pooled from the various City funds to enhance investment capabilities and maximize investment earnings. Investments are made taking into consideration cash flow needs, market conditions, and contingency plans. The City's investment policies prescribe eligible investments, investment diversification, and maturity and liquidity guidance, which are utilized in managing the investment portfolio. The City and its component units had the following investments at December 31, 2013:

<u>INVESTMENT TYPE</u>	<u>S&amp;P RATING</u>	<u>FAIR VALUE</u>	<u>INVESTMENT MATURITIES</u>	
			<u>LESS THAN ONE YEAR</u>	<u>FROM ONE TO FIVE YEARS</u>
U.S. Treasury Securities	AAA	235,376	-	235,376
U.S. Agency Securities	AAA	16,766,792	-	16,866,992
Money Market Fund	AAAm	15,455,054	15,455,054	-
Local Government Investment Pools	AAAm	24,689,272	24,689,272	-
Certificates of Deposit		\$ 452,310	\$ 452,310	\$ -
Total		<u>\$ 57,598,804</u>	<u>\$ 40,596,636</u>	<u>\$ 17,102,368</u>
Percent of Total			70%	30%

Interest Rate Risk - State statutes limit investments in U.S. Treasury and Agency securities to an original maturity of five years unless the governing board authorizes the investment for a period in excess of five years.

Credit Risk - State statutes limit investments in U.S. Agency securities to the highest rating issued by two or more nationally recognized statistical rating organizations (NRSROs). State statutes also limit investments in money market funds to those that maintain a constant share price, with remaining maturity in accordance with Rule 2a-7, and either have assets of one billion dollars or the highest rating issued by a NRSRO.

Custodial Credit Risk - At December 31, 2013, the City's investments in U.S. Treasury and Agency securities were held by the counterparty (broker), but not in the City's name.

Local Government Investment Pool - At December 31, 2013, the City had \$11,016,848 and \$13,672,424 invested in the Colorado Local Government Liquid Asset Trust (Colotrust) and the Colorado Surplus Asset Fund Trust (CSAFE), respectively, investment vehicles established by State statute for local government entities in Colorado to pool surplus funds. The Colorado Division of Securities administers and enforces the requirements of creating and operating the pools. The pools operate in conformity with the Securities and Exchange Commission's Rule 2a-7 as promulgated under the Investment Company Act of 1940, as amended. The pools are rated AAAM by Standard and Poor's. Investments of the pools are limited to those allowed by State statutes. A designated custodial bank provides safekeeping and depository services in connection with the direct investment and withdrawal functions. The custodian's internal records identify the investments owned by the participating governments.

Restricted Cash and Investments - At December 31, 2013, BURA had investments of \$1,176,222 restricted for debt service.

## CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2013, is summarized below.

	<u>BALANCE</u> <u>12/31/12</u>	<u>ADDITIONS</u>	<u>DELETIONS</u>	<u>BALANCE</u> <u>12/31/13</u>
<b><u>GOVERNMENTAL ACTIVITIES</u></b>				
Capital Assets, Not Being Depreciated				
Land	\$20,583,123	\$18,486	\$ -	\$20,601,609
Water rights	1,901,050	30,000	-	1,931,050
Construction in Progress	<u>1,988,244</u>	<u>2,342,867</u>	<u>(1,442,894)</u>	<u>2,888,217</u>
Total Capital Assets, Not Being Depreciated	<u>24,472,417</u>	<u>2,391,353</u>	<u>(1,442,894)</u>	<u>25,420,876</u>
Capital Assets, Being Depreciated				
Building and Improvements	85,690,058	1,554,003	(1,568,658)	85,675,403
Infrastructure	61,187,124	2,063,954	(8,443)	63,242,635
Other Assets	37,434	349,373	-	386,807
Machinery and Equipment	<u>11,493,502</u>	<u>601,778</u>	<u>(1,126,176)</u>	<u>10,969,104</u>
Total Capital Assets, Being Depreciated	<u>158,408,118</u>	<u>4,569,108</u>	<u>(2,703,277)</u>	<u>160,273,949</u>
Less Accumulated Depreciation				
Building and Improvements	(38,945,565)	(3,931,987)	1,519,154	(41,358,398)
Infrastructure	(15,237,569)	(3,256,606)	3,613	(18,490,562)
Other Assets	(1,960)	(42,481)	-	(44,441)
Machinery and Equipment	<u>(8,758,496)</u>	<u>(807,060)</u>	<u>1,088,686</u>	<u>(8,476,870)</u>
Total Accumulated Depreciation	<u>(62,943,590)</u>	<u>(8,038,134)</u>	<u>2,611,453</u>	<u>(68,370,271)</u>
Total Capital Assets, Being Depreciated, Net	<u>95,464,528</u>	<u>(3,469,026)</u>	<u>(91,824)</u>	<u>91,903,678</u>
Governmental Activities Capital Assets, Net	<u>\$ 119,936,945</u>	<u>\$ (1,077,673)</u>	<u>\$ (1,534,718)</u>	<u>\$ 117,324,554</u>

	<u>BALANCE</u> <u>12/31/12</u>	<u>ADDITIONS</u>	<u>DELETIONS</u>	<u>BALANCE</u> <u>12/31/13</u>
<b><u>BUSINESS -TYPE ACTIVITIES</u></b>				
Capital Assets, Not Being Depreciated				
Land	\$ 6,100,529	\$ -	\$ -	\$ 6,100,529
Water Rights	18,071,830	-	-	18,071,830
Wastewater Connection Fees	2,850,000	2,014,688	-	4,864,688
Construction in Progress	12,853,765	368,807	(6,790,015)	6,432,557
Total Capital Assets, Not Being Depreciated	39,876,124	2,383,495	(6,790,015)	35,469,604
Capital Assets, Being Depreciated				
Building and Improvements	31,294,714	-	(1,301,720)	29,992,994
Collection and Distribution Systems	116,881,990	7,867,247	(1,321,553)	123,427,684
Machinery and Equipment	4,173,467	17,949	(203,029)	3,988,387
Total Capital Assets, Being Depreciated	152,350,171	7,885,196	(2,826,302)	157,409,065
Less Accumulated Depreciation				
Building and Improvements	(19,902,011)	(839,623)	1,298,265	(19,443,369)
Collection and Distribution Systems	(39,111,350)	(4,875,560)	1,291,580	(42,695,330)
Machinery and Equipment	(2,047,024)	(237,525)	203,029	(2,081,520)
Total Accumulated Depreciation	(61,060,385)	(5,952,708)	2,792,874	(64,220,219)
Total Capital Assets, Being Depreciated, Net	91,289,786	1,932,488	(33,428)	93,188,846
Business-Type Activities Capital Assets, Net	<u>\$ 131,165,910</u>	<u>\$ 4,315,983</u>	<u>\$ (6,823,443)</u>	<u>\$ 128,658,450</u>

	<u>BALANCE</u> <u>12/31/12</u>	<u>ADDITIONS</u>	<u>DELETIONS</u>	<u>BALANCE</u> <u>12/31/13</u>
<b><u>BRIGHTON URBAN RENEWAL AUTHORITY</u></b>				
Capital Assets, Being Depreciated				
Building and Improvements	\$ 9,953,602	\$ -	\$ -	\$ 9,953,602
Machinery and Equipment	91,315	-	-	91,315
Total Capital Assets, Being Depreciated	10,044,917	-	-	10,044,917
Less Accumulated Depreciation				
Building and Improvements	(1,109,359)	(403,873)	-	(1,513,232)
Machinery and Equipment	(13,727)	(7,868)	-	(21,595)
Total Accumulated Depreciation	(1,123,086)	(411,741)	-	(1,534,827)
Total Capital Assets, Being Depreciated, Net	8,921,831	(411,741)	-	8,510,090
BURA Activities Capital Assets, Net	<u>\$ 8,921,831</u>	<u>\$ (411,741)</u>	<u>\$ -</u>	<u>\$ 8,510,090</u>

Depreciation expense was charged to functions/programs of the Primary Government as follows:

	<b><u>GOVERNMENTAL ACTIVITIES</u></b>	<b><u>BUSINESS-TYPE ACTIVITIES</u></b>
General Government	\$ 579,458	\$ -
Public Safety	478,287	-
Public Works	4,554,855	-
Eagle View Adult Center	284,389	-
Recreation Center	231,110	-
Parks	1,866,578	-
Cemetery	41,865	-
Community Development	1,592	-
Water	-	3,826,691
Wastewater	-	1,337,273
Storm Drainage	-	788,744
Total Depreciation Expense	<u>\$ 8,038,134</u>	<u>\$ 5,952,708</u>

#### LONG-TERM DEBT TRANSACTIONS - GOVERNMENTAL ACTIVITIES

	<b><u>BALANCE 12/31/12</u></b>	<b><u>ADDITIONS</u></b>	<b><u>PAYMENTS</u></b>	<b><u>BALANCE 12/31/13</u></b>	<b><u>DUE WITHIN ONE YEAR</u></b>
2008 Revenue Bonds	\$3,345,000	-	\$ 1,075,000	\$2,270,000	\$ 1,110,000
Bond Premium	67,423	-	25,584	41,839	-
2010 Certificates of Participation	26,505,000	-	60,000	26,445,000	60,000
Debt Premium	143,370	-	6,256	137,114	-
Unearned Refunding Charges	(194,340)	-	(25,908)	(168,432)	-
Compensated Absences	1,338,577	1,353,990	1,269,968	1,422,599	1,280,339
Total	<u>\$ 31,205,030</u>	<u>\$ 1,353,990</u>	<u>\$ 2,410,900</u>	<u>\$ 30,148,120</u>	<u>\$ 2,450,339</u>

During 2008, the City issued Sales Tax Revenue Bonds, Series 2008A, for the purpose of constructing road repairs and improvements. Principal payments are due annually on December 1, through 2015. Interest payments are due semi-annually on June 1 and December 1. Interest accrues at rates ranging from 2.15% to 4% annum.

Future debt service requirements at December 31, 2013, were as follows:

	<b><u>PRINCIPAL</u></b>	<b><u>INTEREST</u></b>	<b><u>TOTAL</u></b>
Year Ended December 31,			
2014	\$ 1,110,000	\$ 79,800	\$ 1,189,800
2015	<u>1,160,000</u>	<u>34,900</u>	<u>1,194,900</u>
Total	<u>\$ 2,270,000</u>	<u>\$ 114,700</u>	<u>\$ 2,384,700</u>

The 2008 bonds are payable solely from the revenues derived from a 1% sales tax recorded in the Capital Improvement Fund. During the year ended December 31, 2013, revenues of \$4,031,657 were available to pay the annual debt service of \$1,196,428.



During June 2010, the City issued \$26,565,000 Certificates of Participation, Series 2010A and 2010B, to refund the outstanding Certificates of Participation, Series 2000, and finance the costs of constructing an adult recreation center and aquatic park, purchasing and rehabilitating a building to be used as the Main City Hall, acquiring open space land and developing vacant land into a park. The Certificates of Participation, Series 2000, were originally issued to construct a new municipal court and police facility.

Principal payments on the Certificates of Participation, Series 2010A, totaling \$7,775,000, are due annually, beginning June 1, 2012, through 2024. Interest is due semi-annually on June 1 and December 1. Interest accrues at rates ranging from 2% to 5% per annum. The Certificates of Participation, Series 2010B, totaling \$18,790,000, require annual principal payments beginning December 1, 2024, through 2034. Interest payments are due semi-annually on June 1 and December 1. Interest accrues at rates ranging from 6.55% to 6.75% per annum. The Certificates of Participation, Series 2010B, were issued as Build America Bonds whereby the City would receive a subsidy from the United States Treasury equal to 35% of each interest payment. Due to Federal budget sequestration on March 1, 2013, this subsidy for 2013 was reduced by 8.7%.

A portion of the proceeds of the Certificates of Participation, Series 2010A, were issued to refund the Certificates of Participation, Series 2000. The refunding resulted in an accounting loss of \$259,110 and an economic gain of \$76,296 and reduced the City's aggregate debt service payments by approximately \$389,486. Proceeds of \$4,867,643 plus other available funds of \$696,467 were deposited with an escrow agent to provide for all future debt service requirements of the Certificates of Participation, Series 2000. As a result, the refunded Certificates of Participation are considered defeased and have been removed from the financial statements. The outstanding balance of the defeased debt at December 31, 2013 was \$0.

Annual debt service requirements for the outstanding Certificates of Participation at December 31, 2013, were as follows:

	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>
Year Ended December 31,			
2014	\$ 60,000	\$ 1,556,403	\$ 1,616,403
2015	65,000	1,554,903	1,619,903
2016	805,000	1,548,402	2,353,402
2017	830,000	1,525,003	2,355,003
2018	855,000	1,496,790	2,351,790
2019-2023	4,825,000	6,936,425	11,761,425
2024-2028	6,210,000	5,552,532	11,762,532
2029-2033	8,525,000	3,232,338	11,757,338
2034-2035	4,270,000	437,062	4,707,062
Total	<u>\$ 26,445,000</u>	<u>\$ 23,839,858</u>	<u>\$ 50,284,858</u>

Compensated absences are expected to be liquidated primarily with revenues of the General Fund.

## LONG TERM DEBT TRANSACTIONS - BUSINESS-TYPE ACTIVITIES

	<u>BALANCE</u> <u>12/31/12</u>	<u>ADDITIONS</u>	<u>PAYMENTS</u>	<u>BALANCE</u> <u>12/31/13</u>	<u>DUE WITHIN</u> <u>ONE YEAR</u>
2009 Revenue Bonds	\$30,015,000	\$ -	\$ 705,000	\$29,310,000	\$ 730,000
Bond Premium	812,891	-	32,624	780,267	-
Loan Payable	1,121,392	-	352,739	768,653	368,532
Compensated Absences	183,189	165,637	161,597	187,229	168,506
Total	<u>\$ 32,132,472</u>	<u>\$ 165,637</u>	<u>\$ 1,251,960</u>	<u>\$ 31,046,149</u>	<u>\$ 1,267,038</u>

During 2009, the City issued \$30,165,000 Water Activity Enterprise Revenue Bonds to finance improvements to the City's water and sewer systems. Principal payments are due annually beginning December 1, 2012, through 2037. Interest payments are due semi-annually on June 1 and December 1. Interest accrues on the bonds at rates ranging from 2% to 5.25% per annum.

Annual debt service requirements for the outstanding bonds at December 31, 2013, were as follows:

	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>
Year Ended December 31,			
2014	\$ 730,000	\$ 1,352,365	\$ 2,082,365
2015	735,000	1,337,765	2,072,765
2016	930,000	1,319,390	2,249,390
2017	945,000	1,296,140	2,241,140
2018	955,000	1,267,790	2,222,790
2019-2023	5,365,000	5,700,915	11,065,915
2024-2028	6,300,000	4,243,125	10,543,125
2029-2033	6,995,000	2,573,169	9,568,169
2034-2037	6,355,000	697,525	7,052,525
Total	<u>\$ 29,310,000</u>	<u>\$ 19,788,184</u>	<u>\$ 49,098,184</u>

During 1995, the City entered into a loan agreement with the Colorado Water Resources and Power Development Authority (CWRPDA) to finance improvements to the sewer system. Principal and interest payments are due semi-annually on February 1 and August 1, through 2015. Interest accrues at rates ranging from 4.1% to 5.65% per annum. Annual debt service requirements for the outstanding loan at December 31, 2013, were as follows:

	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>
Year Ended December 31,			
2014	\$ 368,532	\$ 72,661	\$ 441,193
2015	400,121	36,988	437,109
Total	<u>\$ 768,653</u>	<u>\$ 109,649</u>	<u>\$ 878,302</u>

The 2009 Water Activity Enterprise Revenue Bonds are payable solely from revenues of the City's water and sewer systems after the payment of operation and maintenance expenses. The 1995 CWRPDA loan is payable solely from revenues of the City's water and sewer system net of maintenance and operation costs. During the year ended December 31, 2013, net revenues of \$9,974,831 were available to pay annual debt service of \$2,456,593. The remaining debt service requirements for the outstanding debt at December 31, 2013, were \$49,098,184.

#### **LONG TERM DEBT TRANSACTIONS - COMPONENT UNIT, BURA**

	<u>BALANCE</u> <u>12/31/12</u>	<u>ADDITIONS</u>	<u>PAYMENTS</u>	<u>BALANCE</u> <u>12/31/13</u>	<u>DUE WITHIN</u> <u>ONE YEAR</u>
2009 Revenue Bonds	\$11,435,000	\$ -	\$ 485,000	\$10,950,000	\$ 520,000
Loss on Refunding	(360,150)	-	(24,823)	(335,327)	-
Loan Payable	83,772	-	14,792	68,980	-
Compensated Absences	17,447	33,855	27,364	23,938	21,547
Total	<u>\$ 11,176,069</u>	<u>\$ 33,855</u>	<u>\$ 502,333</u>	<u>\$ 10,707,591</u>	<u>\$ 541,547</u>

During 2009, BURA issued Tax Increment Revenue Refunding Bonds to refund the outstanding 2008 and 2005A Revenue Bonds which were originally issued to finance construction of the Brighton Pavilions, to finance improvements to the Armory, and to modify or eliminate certain restrictive contractual limitations related to the refunded bonds.

Principal payments are due annually on December 1, through 2027. Interest payments are due semi-annually on June 1 and December 1. Interest accrues at 5.75% per annum. The bonds are payable solely from sales tax increment revenues collected from the Brighton Pavilions and incremental property taxes generated by the urban renewal area. During the year ended December 31, 2013, revenues of \$1,317,718 were available to pay annual debt service of \$1,142,513. Annual debt service requirements for the outstanding bonds at December 31, 2013 were as follows:

	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>
Year Ended December 31,			
2014	\$ 520,000	\$ 629,625	\$ 1,149,625
2015	550,000	599,725	1,149,725
2016	590,000	568,100	1,158,100
2017	630,000	534,175	1,164,175
2018	665,000	497,950	1,162,950
2019-2023	3,945,000	1,869,900	5,814,900
2024-2027	4,050,000	598,575	4,648,575
Total	<u>\$ 10,950,000</u>	<u>\$ 5,298,050</u>	<u>\$ 16,248,050</u>

On April 16, 2006, BURA acquired the property located at 199 West Southern Street from the Brighton Housing Authority in exchange for a tax increment note that will be paid with future revenue. In return, BURA conveyed the property to a developer to construct affordable housing. The note required BURA to pay the Brighton Housing Authority as tax increment revenues are collected, without interest. During the year ending December 31, 2013, BURA paid \$14,792 on the loan, resulting in an outstanding balance of \$68,980.

## FUND BALANCES

In the fund financial statements, fund equity of the City's governmental funds are classified as non-spendable, restricted, committed, assigned, or unassigned.

*Non-Spendable Fund Balances* indicate amounts that are not in a spendable form such as inventory, or are required to be maintained intact principal of an endowment fund such as the Cemetery Perpetual Care Fund.

*Restricted Fund Balances* indicate amounts that can be spent only for the specific purposes stipulated by external resource providers such as grantors, or enabling legislation. Restrictions may be changed or lifted only with the consent of the resource providers.

*Committed Fund Balances* indicate amounts that can be used only for the specific purposes determined by a formal action of the City Council the City's highest level of decision making authority. Commitments may be changed or lifted only by the City Council taking the same formal action that imposed the constraint.

*Assigned Fund Balances* indicate amounts that the City intends to use for a specific purpose as expressed by management.

*Unassigned Fund Balances* indicate the residual classification for the General Fund and includes amounts that are not contained in the other classifications. Unassigned amounts are the portion of fund balance which is not obligated or specifically designated and is available for any purpose.

The following represents these classifications and the purposes for which the amounts can be spent as of December 31, 2013.

<b>FUND BALANCES</b>	<b>GENERAL FUND</b>	<b>CAPITAL IMPROVEMENT FUND</b>	<b>PARKS AND RECREATION CAPITAL FUND</b>	<b>IMPACT FUND</b>	<b>OTHER GOVERNMENTAL FUNDS</b>	<b>TOTAL</b>
<u>Nonspendable</u>						
Inventories	\$ 114,064	\$ -	\$ -	\$ -	\$ -	\$ 114,064
Prepays	90,815	-	-	-	-	90,815
Total Nonspendable	204,879	-	-	-	-	204,879
<u>Restricted</u>						
Voter Approved TABOR	669,216	143,043	85,834	-	-	898,093
Voter Approved TABOR:						
Cemetery	-	-	-	-	8,687	8,687
Highway	-	-	-	-	2,325	2,325
Lodging	-	-	-	-	3,909	3,909
Voter Approved Sales Tax	-	2,854,344	2,480,121	-	-	5,334,465
Voter Approved Lodging Tax	-	-	-	-	374,853	374,853
Enabling Legislation Lottery	-	-	-	-	145,670	145,670
Voter approved Adams County						
Road and Bridge Sales Tax	-	4,700,006	-	-	-	4,700,006
PEG Channel Franchise Fees	-	34,169	-	-	-	34,169
Colorado Department of						
Transportation Highway Fees	-	-	-	-	1,041,675	1,041,675
Total Restricted	669,216	7,731,562	2,565,955	-	1,577,119	12,543,852

## FUND BALANCES (CONTINUED)

<u>FUND BALANCES</u>	<u>GENERAL FUND</u>	<u>CAPITAL IMPROVEMENT FUND</u>	<u>PARKS AND RECREATION CAPITAL FUND</u>	<u>IMPACT FUND</u>	<u>OTHER GOVERNMENTAL FUNDS</u>	<u>TOTAL</u>
<u>Committed</u>						
City Council Ordinances or Resolutions						
Impact Fees Fund--Capital Outlay	-	-	-	6,799,793	-	6,799,793
Impact Fees Fund--Agreements	-	-	-	31,000	-	31,000
Cemetery Fund	-	-	-	-	13,386	13,386
Landscaping Fund	-	-	-	-	69,129	69,129
Cemetery Perpetual Care Fund	-	-	-	-	1,515,165	1,515,165
Food Sales Tax	122,816	-	-	-	-	122,816
Cashflows and Emergency Reserve	6,213,498	1,357,559	-	-	-	7,571,057
Adopted For 2014 Budget	586,958	25,000	-	-	-	611,958
	<u>6,923,272</u>	<u>1,382,559</u>	<u>-</u>	<u>6,830,793</u>	<u>1,597,680</u>	<u>16,734,304</u>
<u>Assigned</u>						
Escrows for Projects	17,951	-	-	-	-	17,951
<u>Unassigned</u>	2,960,772	-	-	-	-	2,960,772
Total	<u>\$ 10,776,090</u>	<u>\$ 9,114,121</u>	<u>\$ 2,565,955</u>	<u>\$ 6,830,793</u>	<u>\$ 3,174,799</u>	<u>\$ 32,461,758</u>

## INTERFUND TRANSACTIONS

The composition of interfund transfers as of December 31, 2013 is as follows:

<u>TRANSFERS IN</u>	<u>TRANSFERS OUT</u>	<u>AMOUNT</u>
General	Landscaping	\$ 6,000
Capital Improvements	Impact	500,000
Capital Improvements	General	50,000
Parks and Recreation	General	125,000
Impact	Capital Improvement	978,615
Cemetery	General	40,000
Water	General	1,250
Sewer	General	2,250
Storm Drainage	General	1,000
Benefits Fund	General	425,000
Total		<u>\$2,129,115</u>

Transfers are used to 1) move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them, 2) move receipts restricted to debt service from the funds collecting the receipts to the debt service fund as debt service payments become due, and 3) use unrestricted revenues collected in the general fund to finance various program accounted for in other funds in accordance with budgetary authorizations.

## **NOTE 4. OTHER INFORMATION**

### **RISK MANAGEMENT**

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. For these risks of loss, the City is a member of the Colorado Intergovernmental Risk Sharing Agency (CIRSA), a separate and independent governmental and legal entity formed by intergovernmental agreement by member municipalities pursuant to State statute.

The purposes of CIRSA are to provide members defined liability, property, and workers compensation coverages and to assist members in preventing and reducing losses and injuries to municipal property and to persons or property which might result in claims being made against members of CIRSA, their employees and officers.

It is the intent of the members of CIRSA to create an entity in perpetuity which will administer and use funds contributed by the members to defend and indemnify, in accordance with the bylaws, any member of CIRSA against stated liability of loss, to the limit of the financial resources of CIRSA. It is also the intent of the members to have CIRSA provide continuing stability and availability of needed coverage at reasonable costs. All income and assets of CIRSA shall be at all times dedicated to the exclusive benefit of its members. CIRSA is a separate legal entity and the City does not approve budgets nor does it have the ability to significantly affect the operations of CIRSA.

The City is liable for the first \$25,000 on each liability and property claim. The pool is liable for the next \$125,000 per claim and other insurance companies are liable from \$150,000 to \$5,000,000 on each claim.

### **EMPLOYEE RETIREMENT AND DEFERRED COMPENSATION PLANS**

Colorado Fire and Police Pension Association (FPPA) - Effective January 1, 2005, the City adopted retirement benefits for full-time police officers and their beneficiaries under the FPPA Defined Benefit System, a cost-sharing multiple-employer retirement system administered by the FPPA. Colorado Statutes assign the authority to establish benefit provisions to the state legislature. Therefore, contribution requirements of plan members and the City are established by Colorado statute. Also, by statute, this election for coverage under the FPPA Defined Benefit System is irrevocable.

As the plan requires, the contribution amount for commissioned police officers is determined by their hire date. All base salary contribution amounts are divided equally between the City and Officer. Officers employed at the effective date (1-1-05) were allowed to choose the defined benefit plan, requiring a 20% of base salary contribution, or the state-wide hybrid (defined benefit/money purchase) plan, requiring an 18% of base salary contribution. All hires after the effective date are covered by the defined benefit plan, requiring a contribution of 16% of base salary.

For all full-time police officers hired after January 1, 2005, in addition to the contributions to the Defined Benefit System, the City and officer contribute 1% each to a FPPA Section 457 account, bringing the total retirement contribution of the City for these police officers to 9%.

The following contributions were made by the City and Officers in the last three years:

<u>YEAR ENDED</u>	<u>DEFINED BENEFIT PLAN</u>		<u>MONEY PURCHASE PLAN</u>		<u>DEFERRED 457 PLAN</u>	
	<u>REQUIRED CONTRIBUTIONS</u>	<u>REQUIRED CONTRIBUTIONS</u>	<u>REQUIRED CONTRIBUTIONS</u>	<u>REQUIRED CONTRIBUTIONS</u>	<u>REQUIRED CONTRIBUTIONS</u>	<u>REQUIRED CONTRIBUTIONS</u>
	<u>CITY</u>	<u>EMPLOYEES</u>	<u>CITY</u>	<u>EMPLOYEES</u>	<u>CITY</u>	<u>EMPLOYEES</u>
12/31/2013	296,229	296,229	19,522	19,522	15,530	15,530
12/31/2012	280,280	280,280	22,801	22,801	13,004	13,004
12/31/2011	263,617	263,617	24,367	24,367	11,913	11,913

The City has no further pension obligations beyond collecting the money from the employee through payroll deduction, making the matching payments, and forwarding the money to FPPA. FPPA issues a publicly available annual financial report that includes financial statements and required supplementary information. This report is available on the FPPA's website or by calling FPPA at 1-800-332-3772.

International City Management Association – Retirement Corporation (ICMA-RC) - Full-time and Part-time benefitted employees not covered under FPPA are covered by a single employer defined contribution money purchase retirement plan. The contribution requirements of plan participants and the City are established and may be amended by the City Council. The Plan is administered by ICMA-RC. In 2013, the contribution rate was set at 18%, the employee contributes 9% and the City contributes 9% of each participant's covered salary. During the year ended December 31, 2013, the City and employee contributions were \$903,222 each, equal to the required contributions.

Employees are vested at thirty-three 1/3 percent (33 1/3%) each year and fully vested at the end of three (3) years in the City's contribution. City contributions for plan members who leave employment before they are fully vested can be used to reduce the City's current period contribution requirement. The City has no further pension obligations beyond collecting the money from the employee through payroll deduction, making the matching payments, and forwarding the money to ICMA-RC.

The City offers employees not covered by FPPA the opportunity to contribute to an Internal Revenue Code (IRC) Section 457 deferred compensation plan administered ICMA-RC. This plan allows employees and city council members at their option to defer a portion of their salary until future years. Compensation deferred is not available to the employee until termination, retirement, death, or permanent disability. All amounts deferred are held in trust for the exclusive benefit of participating employees.

## **LEGAL RESTRICTION**

At the November 3, 1992 general election, Colorado voters approved an amendment to the Colorado Constitution commonly known as the Taxpayer's Bill of Rights (TABOR). TABOR was effective December 31, 1992, and its provisions limit government taxes, spending revenues and debt without electoral approval.

TABOR by its terms applies to local governments such as the City but excludes "enterprises," which are defined as (1) a government owned business, (2) authorized to issue its own debt and (3) receives less than 10% of its annual revenue in grants from all state and local governments. The City considers its Water, Sewer and Storm Drainage funds to be "enterprise" funds, and therefore, considers them excluded from the terms of TABOR. All other government activities are presumed covered under the limitations of TABOR.

TABOR also requires the City to set aside a portion of its spending for an emergency reserve. In 2013, the required reserve of 3% of current year spending, excluding voter approved amounts, federal revenues, bond proceeds, and other restrictions under TABOR, totaled \$913,014. The City is not allowed to use the emergency reserve to compensate for economic conditions, revenue shortfalls, or salary or benefit increases.

## **COMMITMENTS AND CONTINGENCIES**

Redevelopment Agreement – In July 2004, BURA entered into an agreement to reimburse the developer of the Brighton pavilions for certain costs incurred in development of the project. The reimbursements are payable in quarterly installments from sales tax increment revenues generated in the Brighton Pavilions. The agreement expires in July 2024. For the year ended December 31, 2013, BURA paid \$33,133.

Grant Expenditures - The City participates in a number of Federal, State and local programs that are fully or partially funded by grants received from other governmental entities. Expenditures financed by grants are subject to audit and reimbursement to the appropriate grantor government. At December 31, 2013, significant amounts of grant expenditures have not been audited but management believes that subsequent audits will not have a significant effect on the overall financial position of the City.

Litigation - The City is involved in various threatened and pending litigation. The outcome of this litigation cannot be determined at this time.

Contingencies - Management is not aware of any outstanding claims or other financial contingencies that could have a material adverse effect on the City's financial statements.





## Required Supplementary Information



**CITY OF BRIGHTON, COLORADO**  
**GENERAL FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN**  
**FUND BALANCE--BUDGET AND ACTUAL**  
**FOR THE YEAR ENDED DECEMBER 31, 2013**

	<b>ORIGINAL BUDGET</b>	<b>FINAL BUDGET</b>	<b>ACTUAL</b>	<b>VARIANCE WITH FINAL BUDGET</b>
<b>REVENUES</b>				
Taxes				
Sales	\$ 12,007,182	\$ 12,007,182	\$ 12,298,706	\$ 291,524
Use	1,725,000	1,725,000	2,713,215	988,215
Property	1,817,211	1,817,211	1,832,231	15,020
Franchise	1,110,000	1,110,000	1,154,769	44,769
Other	31,000	31,000	32,637	1,637
Total Taxes	<u>16,690,393</u>	<u>16,690,393</u>	<u>18,031,558</u>	<u>1,341,165</u>
Licenses and Permits	422,800	422,800	1,244,442	821,642
Intergovernmental	1,595,236	1,620,426	1,864,132	243,706
Charges for Services	308,350	329,910	1,008,267	678,357
Charges for Services - Recreation Center	1,170,100	1,199,829	1,252,243	52,414
Fines and Forfeitures	457,000	457,000	484,483	27,483
Investment Earnings	10,000	10,000	(400)	(10,400)
Miscellaneous	1,003,004	1,030,297	969,268	(61,029)
Total Revenues	<u>21,656,883</u>	<u>21,760,655</u>	<u>24,853,993</u>	<u>3,093,338</u>
<b>EXPENDITURES</b>				
General Government				
General Services	1,479,823	1,331,033	1,353,613	(22,580)
Historic City Hall	30,000	30,000	38,035	(8,035)
City Council	357,568	372,568	371,108	1,460
Municipal Court	388,710	389,710	391,575	(1,865)
City Manager	440,860	433,571	424,773	8,798
Human Resources	473,200	481,700	483,005	(1,305)
Finance	594,369	694,937	689,963	4,974
City Clerk	269,927	270,927	234,064	36,863
Facilities Maintenance	745,505	766,505	787,146	(20,641)
Legal	451,000	513,500	506,257	7,243
Youth Resource Program	102,106	109,106	111,177	(2,071)
Special Events	160,766	239,855	241,797	(1,942)
Information Systems	842,511	862,954	863,500	(546)
Arts & Culture	-	10,000	8,613	1,387
Public Information Office	273,994	279,559	279,630	(71)
Economic Development	398,911	409,911	397,086	12,825
Total General Government	<u>7,009,250</u>	<u>7,195,836</u>	<u>7,181,342</u>	<u>14,494</u>

(Continued on Next Page)

**CITY OF BRIGHTON, COLORADO**  
**GENERAL FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN**  
**FUND BALANCE--BUDGET AND ACTUAL**  
**FOR THE YEAR ENDED DECEMBER 31, 2013**

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE WITH FINAL BUDGET</u>
(Continued)				
Public Safety				
Police Crime Control	5,134,881	5,178,381	5,348,120	(169,739)
Police Support Services	1,394,602	1,397,602	1,444,890	(47,288)
Animal Control	212,900	213,900	202,787	11,113
Victims Services	123,320	123,320	137,444	(14,124)
Emergency Management	119,601	119,601	132,380	(12,779)
Code Enforcement	173,663	174,663	141,515	33,148
Police Grants and Contracts	-	-	32,544	(32,544)
Total Public Safety	<u>7,158,967</u>	<u>7,207,467</u>	<u>7,439,680</u>	<u>(232,213)</u>
Public Works				
Administration	464,606	556,267	403,755	152,512
Streets	1,521,874	1,523,374	1,558,738	(35,364)
Fleet	234,294	274,294	276,938	(2,644)
Total Public Works	<u>2,220,774</u>	<u>2,353,935</u>	<u>2,239,431</u>	<u>114,504</u>
Parks and Recreation				
Eagle View Adult Center	384,987	385,487	381,334	4,153
Recreation Center	2,343,003	2,429,332	2,415,548	13,784
Parks	1,093,988	1,095,988	1,081,291	14,697
Parks and Recreation - Administration	323,408	358,822	356,218	2,604
Total Parks and Recreation	<u>4,145,386</u>	<u>4,269,629</u>	<u>4,234,391</u>	<u>35,238</u>
Community Development				
Building Inspection	209,960	209,960	189,932	20,028
Community Development Administration	606,323	606,823	575,131	31,692
Planning and Zoning	353,758	387,367	362,468	24,899
Engineering	107,824	165,419	84,833	80,586
Total Community Development	<u>1,277,865</u>	<u>1,369,569</u>	<u>1,212,364</u>	<u>157,205</u>
Total Expenditures	<u>21,812,242</u>	<u>22,396,436</u>	<u>22,307,208</u>	<u>89,228</u>
Excess (Deficiency) of Revenues Over (Under)				
Expenditures	<u>(155,359)</u>	<u>(635,781)</u>	<u>2,546,785</u>	<u>3,182,566</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In	6,000	6,000	6,000	-
Transfers Out	<u>(102,141)</u>	<u>(746,641)</u>	<u>(644,500)</u>	<u>102,141</u>
Total Other Financing Sources (Uses)	<u>(96,141)</u>	<u>(740,641)</u>	<u>(638,500)</u>	<u>102,141</u>
Net Change in Fund Balance	<u>\$ (251,500)</u>	<u>\$ (1,376,422)</u>	<u>1,908,285</u>	<u>\$ 3,284,707</u>
Fund Balance--January 1			<u>8,867,805</u>	
Fund Balance--December 31			<u>\$ 10,776,090</u>	

**CITY OF BRIGHTON, COLORADO**  
**IMPACT FEES FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN**  
**FUND BALANCE--BUDGET AND ACTUAL**  
**FOR THE YEAR ENDED DECEMBER 31, 2013**

	<b>ORIGINAL BUDGET</b>	<b>FINAL BUDGET</b>	<b>ACTUAL</b>	<b>VARIANCE WITH FINAL BUDGET</b>
<b>REVENUES</b>				
Charges for Services	\$ -	\$ 62,820	\$ 721,013	\$ 658,193
Investment Loss	-	-	(457)	(457)
Total Revenues	-	62,820	720,556	657,736
<b>EXPENDITURES</b>				
Developer Reimbursements	-	147,520	147,520	-
Total Expenditures	-	147,520	147,520	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	(84,700)	573,036	657,736
<b>OTHER FINANCING SOURCES</b>				
Transfers In	978,615	978,615	978,615	-
Transfers Out		(500,000)	(500,000)	-
Total Other Financing Sources	978,615	478,615	478,615	-
Net Change in Fund Balance	<u>\$ 978,615</u>	<u>\$ 393,915</u>	1,051,651	<u>\$ 657,736</u>
Fund Balance--January 1			<u>5,779,142</u>	
Fund Balance--December 31			<u>\$ 6,830,793</u>	



## Supplementary Information



**NONMAJOR GOVERNMENTAL FUNDS**  
**COMBINING FUND FINANCIAL STATEMENTS AND SCHEDULES**

**Special Revenue Funds**

Landscaping -- to account for a developer contribution to maintain the greenbelt on the perimeter of a newly built subdivision.

Lottery – to account for the money received from Colorado Lottery sales that is earmarked for specific purposes by the state.

Cemetery – to account for the costs to maintain the City's two cemeteries.

Highway – to account for the activities of an intergovernmental agreement with the Colorado Department of Transportation.

Lodging – to account for the activities of the voter approved lodging tax.

**Permanent Fund**

Cemetery Perpetual Care – to account for fees collected when a lot is sold that is to be used for perpetual cemetery maintenance.

**CITY OF BRIGHTON, COLORADO**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**COMBINING BALANCE SHEET**  
**DECEMBER 31, 2013**

	SPECIAL REVENUE FUNDS					PERMANENT FUND	TOTAL NONMAJOR GOVERNMENTAL FUNDS
	LANDSCAPING	LOTTERY RESERVE	CEMETERY	HIGHWAY	LODGING		
ASSETS							
Cash and Investments	\$ 208,213	\$ 156,955	\$ 50,082	\$ 1,044,622	\$ 361,897	\$ 1,512,655	\$ 3,334,424
Accounts Receivable	-	-	625	-	-	-	625
Taxes Receivable	-	-	-	-	21,445	-	21,445
Interest Receivable	-	-	-	-	-	2,510	2,510
Total Assets	<u>\$ 208,213</u>	<u>\$ 156,955</u>	<u>\$ 50,707</u>	<u>\$ 1,044,622</u>	<u>\$ 383,342</u>	<u>\$ 1,515,165</u>	<u>\$ 3,359,004</u>
LIABILITIES							
Accounts Payable	\$ 4,500	\$ 196	\$ 6,916	\$ 622	\$ 4,214	\$ -	\$ 16,448
Retainage Payable	-	11,089	-	-	-	-	11,089
Accrued Wages Payable	-	-	2,718	-	366	-	3,084
Unearned Revenues	-	-	19,000	-	-	-	19,000
Deposits and Escrows	134,584	-	-	-	-	-	134,584
Total Liabilities	<u>139,084</u>	<u>11,285</u>	<u>28,634</u>	<u>622</u>	<u>4,580</u>	<u>-</u>	<u>184,205</u>
FUND BALANCES							
Restricted	-	145,670	8,687	1,044,000	378,762		1,577,119
Committed	69,129	-	13,386	-	-	1,515,165	1,597,680
Total Fund Balances	<u>69,129</u>	<u>145,670</u>	<u>22,073</u>	<u>1,044,000</u>	<u>378,762</u>	<u>1,515,165</u>	<u>3,174,799</u>
Total Liabilities and Fund Balances	\$ 69,129	\$ 145,670	\$ 22,073	\$ 1,044,000	\$ 378,762	\$ 1,515,165	\$ 3,174,799

**CITY OF BRIGHTON, COLORADO**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**FOR THE YEAR ENDED DECEMBER 31, 2013**

	SPECIAL REVENUE FUNDS					PERMANENT FUND	TOTAL NONMAJOR GOVERNMENTAL FUNDS
	LANDSCAPING	LOTTERY RESERVE	CEMETERY	HIGHWAY	LODGING		
REVENUES							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ 293,238	\$ -	\$ 293,238
Intergovernmental	-	357,105	-	-	-	-	357,105
Charges for Services	-	-	250,612	-	-	39,779	290,391
Investment Earnings (Loss)	742	20	18	42	(35)	960	1,747
Miscellaneous	-	-	15,106	-	-	-	15,106
Total Revenues	742	357,125	265,736	42	293,203	40,739	957,587
EXPENDITURES							
Current							
General Government	-	-	-	-	130,612	-	130,612
Public Works	-	-	-	77,504	-	-	77,504
Cemetery	-	-	289,552	-	-	-	289,552
Capital Outlay	-	288,464	-	-	-	-	288,464
Total Expenditures	-	288,464	289,552	77,504	130,612	-	786,132
Excess (Deficiency) of Revenues Over (Under) Expenditures	742	68,661	(23,816)	(77,462)	162,591	40,739	171,455
OTHER FINANCING SOURCES (USES)							
Transfers In	-	-	40,000	-	-	-	40,000
Transfers Out	(6,000)	-	-	-	-	-	(6,000)
Total Other Financing Sources (Uses)	(6,000)	-	40,000	-	-	-	34,000
Net Change in Fund Balances	(5,258)	68,661	16,184	(77,462)	162,591	40,739	205,455
Fund Balances--January 1	74,387	77,009	5,889	1,121,462	216,171	1,474,426	2,969,344
Fund Balances--December 31	\$ 69,129	\$ 145,670	\$ 22,073	\$ 1,044,000	\$ 378,762	\$ 1,515,165	\$ 3,174,799



**CITY OF BRIGHTON, COLORADO**  
**LANDSCAPING FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE--**  
**BUDGET AND ACTUAL**  
**FOR THE YEAR ENDED DECEMBER 31, 2013**

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE WITH FINAL BUDGET</u>
<b>REVENUES</b>				
Investment Earnings	\$ 50	\$ 50	\$ 742	\$ 692
Total Revenues	<u>50</u>	<u>50</u>	<u>742</u>	<u>692</u>
 <b>OTHER FINANCING SOURCES (USES)</b>				
Transfers Out	<u>(6,000)</u>	<u>(6,000)</u>	<u>(6,000)</u>	<u>-</u>
Other Financing Sources (Uses)	<u>(6,000)</u>	<u>(6,000)</u>	<u>(6,000)</u>	<u>-</u>
 Net Change in Fund Balance	<u>\$ (5,950)</u>	<u>\$ (5,950)</u>	<u>\$ (5,258)</u>	<u>\$ 692</u>
 Fund Balance--January 1			<u>74,387</u>	
 Fund Balance--December 31			<u>\$ 69,129</u>	

**CITY OF BRIGHTON, COLORADO**  
**LOTTERY RESERVE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE--**  
**BUDGET AND ACTUAL**  
**FOR THE YEAR ENDED DECEMBER 31, 2013**

	<b>ORIGINAL BUDGET</b>	<b>FINAL BUDGET</b>	<b>ACTUAL</b>	<b>VARIANCE WITH FINAL BUDGET</b>
<b>REVENUES</b>				
Intergovernmental	\$ 299,650	\$ 299,650	\$ 357,105	\$ 57,455
Investment Earnings	350	350	20	(330)
Total Revenues	<u>300,000</u>	<u>300,000</u>	<u>357,125</u>	<u>57,125</u>
<b>EXPENDITURES</b>				
Capital Outlay	<u>300,000</u>	<u>335,359</u>	<u>288,464</u>	<u>46,895</u>
Total Expenditures	<u>300,000</u>	<u>335,359</u>	<u>288,464</u>	<u>46,895</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>-</u>	<u>(35,359)</u>	<u>68,661</u>	<u>104,020</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ (35,359)</u>	<u>\$ 68,661</u>	<u>\$ 104,020</u>
Fund Balance--January 1			<u>77,009</u>	
Fund Balance--December 31			<u>\$ 145,670</u>	

**CITY OF BRIGHTON, COLORADO**  
**CEMETERY FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE--**  
**BUDGET AND ACTUAL**  
**FOR THE YEAR ENDED DECEMBER 31, 2013**

	<b>ORIGINAL BUDGET</b>	<b>FINAL BUDGET</b>	<b>ACTUAL</b>	<b>VARIANCE WITH FINAL BUDGET</b>
<b>REVENUES</b>				
Charges for Services	\$ 195,800	\$ 195,800	\$ 250,612	\$ 54,812
Investment Earnings	-	-	18	18
Miscellaneous	7,209	7,209	15,106	7,897
Total Revenues	<u>203,009</u>	<u>203,009</u>	<u>265,736</u>	<u>62,727</u>
<b>EXPENDITURES</b>				
Salaries and Wages	188,727	190,371	166,301	24,070
Benefits	54,033	54,033	33,899	20,134
Contracted Services	5,000	45,000	43,123	1,877
Supplies and Materials	16,230	16,230	10,858	5,372
Repairs and Maintenance	1,400	1,400	2,005	(605)
Travel Expenses	1,000	1,000	-	1,000
Vehicles	15,110	15,110	12,016	3,094
Communication	1,100	1,100	1,057	43
Utilities	13,000	13,000	12,992	8
Printing	1,200	1,200	-	1,200
Miscellaneous	8,350	8,350	7,301	1,049
Total Expenditures	<u>305,150</u>	<u>346,794</u>	<u>289,552</u>	<u>57,242</u>
(Deficiency of Revenues Under Expenditures)	(102,141)	(143,785)	(23,816)	119,969
<b>OTHER FINANCING SOURCES</b>				
Transfers In	<u>102,141</u>	<u>142,141</u>	<u>40,000</u>	<u>(102,141)</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ (1,644)</u>	16,184	<u>\$ 17,828</u>
Fund Balance--January 1			<u>5,889</u>	
Fund Balance--December 31			<u>\$ 22,073</u>	

**CITY OF BRIGHTON, COLORADO**  
**HIGHWAY FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE--**  
**BUDGET AND ACTUAL**  
**FOR THE YEAR ENDED DECEMBER 31, 2013**

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE WITH FINAL BUDGET</u>
<b>REVENUES</b>				
Investment Earnings	\$ -	\$ -	\$ 42	\$ 42
Total Revenues	<u>-</u>	<u>-</u>	<u>42</u>	<u>42</u>
<b>EXPENDITURES</b>				
Salaries and Wages	61,246	61,246	38,861	22,385
Benefits	15,060	15,060	9,113	5,947
Miscellaneous	60,000	60,000	29,530	30,470
Total Expenditures	<u>136,306</u>	<u>136,306</u>	<u>77,504</u>	<u>58,802</u>
(Deficiency of Revenues Under Expenditures)	<u>(136,306)</u>	<u>(136,306)</u>	<u>(77,462)</u>	<u>58,844</u>
Net Change in Fund Balance	<u>\$ (136,306)</u>	<u>\$ (136,306)</u>	<u>(77,462)</u>	<u>\$ 58,844</u>
Fund Balance--January 1			<u>1,121,462</u>	
Fund Balance--December 31			<u>\$ 1,044,000</u>	

**CITY OF BRIGHTON, COLORADO**  
**LODGING FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE--**  
**BUDGET AND ACTUAL**  
**FOR THE YEAR ENDED DECEMBER 31, 2013**

	<b>ORIGINAL BUDGET</b>	<b>FINAL BUDGET</b>	<b>ACTUAL</b>	<b>VARIANCE WITH FINAL BUDGET</b>
<b>REVENUES</b>				
Lodging Tax	\$ 200,000	\$ 204,500	\$ 293,238	\$ 88,738
Investment Loss	-	-	(35)	(35)
Total Revenues	<u>200,000</u>	<u>204,500</u>	<u>293,203</u>	<u>88,703</u>
<b>EXPENDITURES</b>				
Salaries and Wages	-	-	8,517	(8,517)
Benefits	-	-	3,302	(3,302)
Contracted Services	-	-	7,739	(7,739)
Supplies and Materials	15,000	15,000	1,359	13,641
Grants	175,000	179,500	109,695	69,805
Total Expenditures	<u>190,000</u>	<u>194,500</u>	<u>130,612</u>	<u>63,888</u>
Excess of Revenues Over Expenditures	<u>10,000</u>	<u>10,000</u>	<u>162,591</u>	<u>152,591</u>
Net Change in Fund Balance	<u>\$ 10,000</u>	<u>\$ 10,000</u>	\$ 162,591	<u>\$ 152,591</u>
Fund Balance--January 1			<u>216,171</u>	
Fund Balance--December 31			<u>\$ 378,762</u>	

**CITY OF BRIGHTON, COLORADO**  
**CEMETERY PERPETUAL CARE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE--**  
**BUDGET AND ACTUAL**  
**FOR THE YEAR ENDED DECEMBER 31, 2013**

	<b>ORIGINAL BUDGET</b>	<b>FINAL BUDGET</b>	<b>ACTUAL</b>	<b>VARIANCE WITH FINAL BUDGET</b>
<b>REVENUES</b>				
Charges for Services	\$ 25,000	\$ 25,000	\$ 39,779	\$ 14,779
Investment Earnings	15,000	15,000	960	(14,040)
Total Revenues	<u>40,000</u>	<u>40,000</u>	<u>40,739</u>	<u>739</u>
 Net Change in Fund Balance	 <u>\$ 40,000</u>	 <u>\$ 40,000</u>	 <u>\$ 40,739</u>	 <u>\$ 739</u>
 Fund Balance--January 1			 <u>1,474,426</u>	
 Fund Balance--December 31			 <u>\$ 1,515,165</u>	

**CITY OF BRIGHTON, COLORADO**  
**CAPITAL IMPROVEMENT FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE--**  
**BUDGET AND ACTUAL**  
**FOR THE YEAR ENDED DECEMBER 31, 2013**

	<b>ORIGINAL BUDGET</b>	<b>FINAL BUDGET</b>	<b>ACTUAL</b>	<b>VARIANCE WITH FINAL BUDGET</b>
<b>REVENUES</b>				
Taxes				
Sales	\$ 3,918,310	\$ 3,918,310	\$ 4,031,657	\$ 113,347
Franchise	213,000	213,000	246,802	\$ 33,802
Other	25,000	25,000	23,903	\$ (1,097)
Total Taxes	4,156,310	4,156,310	4,302,362	146,052
Intergovernmental	850,000	830,000	1,123,328	293,328
Investment Earnings	4,000	4,000	489	(3,511)
Miscellaneous	-	-	4,058	4,058
Total Revenues	5,010,310	4,990,310	5,430,237	439,927
<b>EXPENDITURES</b>				
<b>Capital Projects</b>				
General Government				
Historic City Hall	182,000	196,000	122,074	73,926
Commerce Building	20,000	20,000	19,219	781
New City Hall	53,000	292,889	225,056	67,833
Armory Building	12,000	13,215	13,842	(627)
Citywide Art	10,000	10,000	9,331	669
Total General Government	277,000	532,104	389,522	142,582
Public Safety				
Police Building	103,000	127,704	89,892	37,812
Total Public Safety	103,000	127,704	89,892	37,812
Public Works				
Streets Seal, Coat, & Overlay	525,000	520,720	329,095	191,625
Street Asphalt Resurface	41,000	52,603	44,729	7,874
50/50 Sidewalk Program	-	9,665	20	9,645
Bridge/76 Interchange	-	950,351	488,611	461,740
Alley Paving	85,000	93,881	93,881	-
CDBG - Curb & Gutter	150,000	90,000	292	89,708
120th Sidewalk	-	3,400	3,400	-
Traffic Signals	200,000	293,671	9,514	284,157
Hwy 85/Bromley Lane	-	65,000	67	64,933
Bromley and Main Street Improvements	-	4,833,671	291,096	4,542,575
Bridge Painting	-	153,845	153,845	-
Truck Routes	-	6,173	-	6,173
Street Shop Concrete Bay	-	37,613	37,613	-
40th Ave/Southern Road	1,400,000	1,400,000	35,608	1,364,392
Regulatory Sign Replacement	50,000	60,000	58,255	1,745

(Continued on Next Page)

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET
(Continued)				
Signal Pole Maintenance	15,000	15,000	385	14,615
Improvements Mag Chloride Tank	3,500	3,500	-	3,500
Sign Shop HVAC Upgrade	30,000	30,000	30,302	(302)
Parks & Sign Shop Renovation	12,500	6,296	6,296	-
RTD Parking Lot	38,000	38,000	33,000	5,000
Berry House Renovation	-	40,000	641	39,359
Total Public Works	2,550,000	8,703,389	1,616,650	7,086,739
Parks and Recreation, Eagle View Adult Center, & Cemetery				
Eagle View Adult Center	85,000	85,000	41,193	43,807
Hwy 85 Monuments	80,000	164,852	24,972	139,880
Cemetery	16,000	63,542	55,471	8,071
Total Parks and Recreation, Eagle View Adult Center, & Cemetery	181,000	313,394	121,636	191,758
<b>Capital Equipment</b>				
General Government				
IT Equipment	234,000	439,670	312,938	126,732
Peg Channel Room	35,000	35,000	23,698	11,302
Total General Government	269,000	474,670	336,636	138,034
Public Safety				
Police Equipment	135,274	135,274	117,264	18,010
Total Public Safety	135,274	135,274	117,264	18,010
Public Works				
Fleet Vehicles	358,500	316,000	200,466	115,534
Street Equipment	30,000	72,500	46,536	25,964
Total Public Works	388,500	388,500	247,002	141,498
Parks and Recreation, Eagle View Adult Center, & Cemetery				
Parks Maintenance Equipment	46,000	46,000	43,095	2,905
Cemetery Equipment	6,500	6,500	6,368	132
Total Parks and Recreation, Eagle View Adult Center, & Cemetery	52,500	52,500	49,463	3,037
Debt Service				
Principal	1,135,000	1,135,000	1,135,000	-
Interest and Loan Charges	663,036	663,036	665,036	(2,000)
Total Debt Service	1,798,036	1,798,036	1,800,036	(2,000)
Total Expenditures	5,754,310	12,525,571	4,768,101	7,757,470
Excess (Deficiency) of Revenues Over (Under) Expenditures	(744,000)	(7,535,261)	662,136	(7,317,543)
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In	50,000	2,021,084	550,000	(1,471,084)
Transfers Out	(978,615)	(978,615)	(978,615)	-
Total Other Financing Sources (Uses)	(928,615)	1,042,469	(428,615)	(1,471,084)
Net Change in Fund Balance	\$ (1,672,615)	\$ (6,492,792)	233,521	\$ 5,846,459
Fund Balance--January 1			8,880,600	
Fund Balance--December 31			<u>\$ 9,114,121</u>	



**CITY OF BRIGHTON, COLORADO**  
**PARKS AND RECREATION CAPITAL FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE--**  
**BUDGET AND ACTUAL**  
**FOR THE YEAR ENDED DECEMBER 31, 2013**

	<b>ORIGINAL BUDGET</b>	<b>FINAL BUDGET</b>	<b>ACTUAL</b>	<b>VARIANCE WITH FINAL BUDGET</b>
<b>REVENUES</b>				
Sales Taxes	\$ 2,236,990	\$ 2,236,990	\$ 2,514,615	\$ (277,625)
Intergovernmental	1,331,000	1,340,167	1,182,963	157,204
Investment Earnings (Loss)	5,000	5,000	(117)	5,117
Miscellaneous	24,000	24,000	101,163	(77,163)
Total Revenues	<u>3,596,990</u>	<u>3,606,157</u>	<u>3,798,624</u>	<u>(192,467)</u>
<b>EXPENDITURES</b>				
Capital Projects				
Recreation Center Improvements	367,000	374,753	296,459	78,294
Parks				
Community Gardens	-	9,167	9,167	-
Central Irrigation System	30,000	30,000	30,044	(44)
Benedict Park	910,000	930,000	834,203	95,797
Eagle View Park	-	67,433	55,074	12,359
Malcom Park	40,000	20,000	3,500	16,500
Parks Maintenance Facility	-	1,135	1,930	(795)
Park Signs	-	19,672	-	19,672
Baseball Field Renovation	15,000	21,000	14,814	6,186
Park Non-potable Water Connections	29,000	29,000	18,440	10,560
Park Irrigation Pumps	20,000	20,000	19,111	889
Park ADA Upgrades	5,000	5,000	1,148	3,852
Total Parks	<u>1,049,000</u>	<u>1,152,407</u>	<u>987,431</u>	<u>164,976</u>
Open Space				
Bromley/Hishinuma Farm	665,000	752,832	247,674	505,158
Open Space Land Acquisitions	100,000	100,000	17,985	82,015
Open Space Improvements	20,000	21,980	20,357	1,623
Open Space Trails	115,000	115,000	104,778	10,222
Water Rights	-	30,000	30,000	-
Open Space Ken Mitchell Park	160,000	180,000	-	180,000
Cole House Renovation	50,000	71,000	24,037	46,963
Total Open Space	<u>1,110,000</u>	<u>1,270,812</u>	<u>444,831</u>	<u>825,981</u>
Total Capital Projects	<u>2,526,000</u>	<u>2,797,972</u>	<u>1,728,721</u>	<u>1,069,251</u>
Capital Equipment	133,000	143,000	113,991	29,009
Interest and Loan Charges	1,016,144	1,016,144	1,018,394	(2,250)
Total Expenditures	<u>3,675,144</u>	<u>3,957,116</u>	<u>2,861,106</u>	<u>1,096,010</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(78,154)	(350,959)	937,518	1,288,477
<b>OTHER FINANCING SOURCES</b>				
Transfers In	125,000	125,000	125,000	(272,805)
Net Change in Fund Balance	<u>\$ 46,846</u>	<u>\$ (225,959)</u>	<u>\$ 1,062,518</u>	<u>\$ 1,015,672</u>
Fund Balance--January 1			<u>1,503,437</u>	
Fund Balance-December 31			<u>\$ 2,565,955</u>	

**CITY OF BRIGHTON, COLORADO**  
**WATER FUND**  
**SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET POSITION --**  
**BUDGET AND ACTUAL (NON GAAP BUDGETARY BASIS)**  
**FOR THE YEAR ENDED DECEMBER 31, 2013**

	<b>ORIGINAL BUDGET</b>	<b>FINAL BUDGET</b>	<b>ACTUAL</b>	<b>VARIANCE WITH FINAL BUDGET</b>
<b>REVENUES</b>				
Charges for Services	\$ 7,178,469	\$ 7,178,469	\$ 8,243,890	\$ 1,065,421
Tap Fees	10,000	10,000	57,472	47,472
Plant Investment Fees	300,000	3,799,882	2,399,462	(1,400,420)
Grants	-	1,800,000	104,120	(1,695,880)
Investment Earnings	121,000	121,000	74,152	(46,848)
Developer Contributions	-	-	509,454	509,454
Utility Reimbursements - BURA	-	-	439,030	439,030
Miscellaneous	394,292	439,292	413,947	(25,345)
Transfers In	-	1,250	1,250	-
Total Revenues	<u>8,003,761</u>	<u>13,349,893</u>	<u>12,242,777</u>	<u>(1,107,116)</u>
<b>EXPENSES</b>				
Programs (fund level of budgetary control)				
Water Treatment Plant	4,135,993	4,105,993	3,748,509	357,484
Water Resources	1,156,819	1,306,819	1,315,318	(8,499)
Distribution	474,250	478,876	527,122	(48,246)
Administration	163,839	163,839	180,381	(16,542)
Engineering	130,086	130,336	98,467	31,869
Utility Billing	217,569	218,569	242,975	(24,406)
Principal	705,000	705,000	705,000	-
Interest Expense	1,063,500	1,063,500	1,035,103	28,397
Total Program Expenses	<u>8,047,056</u>	<u>8,172,932</u>	<u>7,852,875</u>	<u>320,057</u>
Projects (project level of budgetary control)				
Water Wells	7,400	7,400	-	7,400
Non Potable System	-	120,000	19	119,981
Water Line Replacement	-	195,870	140,589	55,281
Raw Water Replace Defective Valves	-	40,000	25,925	14,075
Northern Water Resource Study	100,000	100,000	71,159	28,841
Moline Industrial Park Utilities	-	-	4,144	(4,144)
Ergers pond	-	1,808,822	21,537	1,787,285
RO Brine Treatment	-	570,170	176,273	393,897
RO Brine Disposal Group	-	10,000	1,293	8,707
Utility Shop Repairs	4,500	4,500	3,892	608
148TH Ave Augmentation	-	1,000,890	62,449	938,441
Metro Pumping IGA Project	-	1,800,000	116,375	1,683,625
Ken Mitchell Project	10,000	10,000	-	10,000
N Storage Tank repairs	-	27,000	-	27,000
Well 11 Replacement	-	12,000	-	12,000
Capital Equipment	133,805	133,805	112,038	21,767
Total Projects	<u>255,705</u>	<u>5,840,457</u>	<u>735,693</u>	<u>5,104,764</u>
Total Expenses	<u>8,302,761</u>	<u>14,013,389</u>	<u>8,588,568</u>	<u>5,424,821</u>
Excess of Revenues Over Expenses				
Before Reconciling Items	<u>\$ (299,000)</u>	<u>\$ (663,496)</u>	<u>\$ 3,654,209</u>	<u>\$ 4,317,705</u>
<b>ADJUSTMENTS TO GAAP BASIS</b>				
Capital Outlay--Programs			300,397	
Principal Reduction--Long Term Debt			705,000	
Depreciation			(3,826,691)	
Change in Net Position, GAAP Basis			832,915	
Net Position--January 1			<u>97,183,066</u>	
Net Position--December 31			<u>\$ 98,015,981</u>	

**CITY OF BRIGHTON, COLORADO**  
**SEWER FUND**  
**SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION--**  
**BUDGET AND ACTUAL (NON GAAP BUDGETARY BASIS)**  
**FOR THE YEAR ENDED DECEMBER 31, 2013**

	<b>ORIGINAL BUDGET</b>	<b>FINAL BUDGET</b>	<b>ACTUAL</b>	<b>VARIANCE WITH FINAL BUDGET</b>
<b>REVENUES</b>				
Charges for Services	\$ 4,178,575	\$ 4,178,575	\$ 4,839,238	\$ 660,663
Plant Investment Fees	25,000	25,000	2,108,808	2,083,808
Investment Earnings	106,000	106,000	65,153	(40,847)
Developer Contributions	-	-	173,926	173,926
Utility Reimbursements - BURAs	-	-	439,030	439,030
Transfers In	-	2,250	2,250	-
Miscellaneous	304,000	304,000	154,217	(149,783)
Total Revenues	<u>4,613,575</u>	<u>4,615,825</u>	<u>7,782,622</u>	<u>3,166,797</u>
<b>EXPENSES</b>				
Programs (fund level of budgetary control)				
Waste Water Treatment Plant	1,789,500	1,798,467	1,758,891	39,576
Waste Water Collections	404,308	404,308	393,156	11,152
Administration	147,041	147,041	155,236	(8,195)
Engineering	152,134	152,384	116,095	36,289
Utility Billing	217,298	218,298	240,602	(22,304)
Principal	352,738	352,738	352,738	-
Interest Expense	391,819	391,819	363,750	28,069
Total Program Expenses	<u>3,454,838</u>	<u>3,465,055</u>	<u>3,380,468</u>	<u>84,587</u>
Projects (project level of budgetary control)				
Sewer System Pipe Repairs	404,000	1,127,807	14,048	1,113,759
Waste Water Treatment Plant	54,900	51,000	42,344	8,656
Manhole Repairs	-	350,000	-	350,000
Utility Shop Repairs	-	4,000	-	4,000
Lift Stations	-	3,900	-	3,900
Raw Sewage Pump and Motor	-	33,300	7,800	25,500
Capital Equipment	28,805	32,232	32,163	69
Total Project Expenses	<u>487,705</u>	<u>1,602,239</u>	<u>96,355</u>	<u>1,505,884</u>
Total Expenses	<u>3,942,543</u>	<u>5,067,294</u>	<u>3,476,823</u>	<u>1,590,471</u>
Excess of Revenues Over Expenses				
Before Reconciling Items	<u>\$ 671,032</u>	<u>\$ (451,469)</u>	<u>\$ 4,305,799</u>	<u>\$ 1,576,326</u>
<b>ADJUSTMENTS TO GAAP BASIS</b>				
Capital Outlay--Programs			12,728	
Principal Reduction--Long Term Debt			352,738	
Depreciation			(1,337,273)	
Change in Net Position, GAAP Basis			<u>3,333,992</u>	
Net Position--January 1			<u>25,629,035</u>	
Net Position--December 31			<u>\$ 28,963,027</u>	

**CITY OF BRIGHTON, COLORADO**  
**STORM DRAINAGE FUND**  
**SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET POSITION--**  
**BUDGET AND ACTUAL (NON GAAP BUDGETARY BASIS)**  
**FOR THE YEAR ENDED DECEMBER 31, 2013**

	<b>ORIGINAL BUDGET</b>	<b>FINAL BUDGET</b>	<b>ACTUAL</b>	<b>VARIANCE WITH FINAL BUDGET</b>
<b>REVENUES</b>				
Charges for Services	\$ 314,697	\$ 314,697	\$ 843,707	\$ 529,010
Developer Contributions	-	-	404,264	404,264
Drainage Impact Fees	-	77,387	-	(77,387)
Earnings on Investment	2,500	2,500	98	(2,402)
Miscellaneous	-	-	8,535	8,535
Transfers In	-	1,000	1,000	-
Total Revenues	<u>317,197</u>	<u>395,584</u>	<u>1,257,604</u>	<u>862,020</u>
<b>EXPENSES</b>				
Programs (fund level of budgetary control)				
Operations	182,197	184,702	182,426	(2,276)
Administration	-	-	18,749	18,749
Total Program Expenses	<u>182,197</u>	<u>184,702</u>	<u>201,175</u>	<u>16,473</u>
Projects (project level of budgetary control)				
North Outfall Improvements	45,000	45,000	47	(44,953)
South Outfall Improvements (Sable to Fulton)	-	83,996	83,996	-
South Outfall Improvements (Sable to Buckley)	-	10,000	-	(10,000)
Prairie Center Outfall Improvements	-	45,105	66,802	21,697
South Outfall Improvements	-	70,000	63,171	(6,829)
Total Projects	<u>45,000</u>	<u>254,101</u>	<u>214,016</u>	<u>(40,085)</u>
Total Expenses	<u>227,197</u>	<u>438,803</u>	<u>415,191</u>	<u>(23,612)</u>
Excess of Revenues Over Expenses Before Reconciling Items	<u>\$ 90,000</u>	<u>\$ (43,219)</u>	<u>\$ 842,413</u>	<u>\$ 885,632</u>
<b>ADJUSTMENTS TO GAAP BASIS</b>				
Capital Outlay--Programs			63,217	
Depreciation			(788,744)	
Change in Net Position, GAAP Basis			<u>116,886</u>	
Net Position--January 1			<u>17,254,554</u>	
Net Position--December 31			<u>\$ 17,371,440</u>	

**CITY OF BRIGHTON, COLORADO**  
**COMPONENT UNITS**  
**BALANCE SHEET**  
**DECEMBER 31, 2013**

	<b>BRIGHTON URBAN RENEWAL AUTHORITY</b>	<b>BRIGHTON CULTURAL ARTS COMMISSION</b>	<b>TOTAL</b>
<b>ASSETS</b>			
Cash and Investments	\$ 1,200,658	\$ 126,954	\$ 1,327,612
Restricted Cash and Investments	1,176,222	-	1,176,222
Accounts Receivable	10,415	-	10,415
Taxes Receivable	5,509,766	-	5,509,766
Prepaid Items	125	-	125
Notes Receivable	280,676	-	280,676
Total Assets	<u>\$ 8,177,862</u>	<u>\$ 126,954</u>	<u>\$ 8,304,816</u>
<b>LIABILITIES</b>			
Accounts Payable	\$ 493,903	\$ 700	494,603
Accrued Wages Payable	7,159	-	7,159
Unearned Revenues	-	22,460	22,460
Deposits and Escrows	294	-	294
Total Liabilities	<u>501,356</u>	<u>23,160</u>	<u>524,516</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Unavailable Revenue-Property Taxes	<u>5,509,766</u>	<u>-</u>	<u>5,509,766</u>
Total Deferred Inflows of Resources	<u>5,509,766</u>	<u>-</u>	<u>5,509,766</u>
<b>FUND BALANCES</b>			
Restricted	1,367,976	43,708	1,411,684
Unassigned	<u>798,764</u>	<u>60,086</u>	<u>858,850</u>
Total Fund Balances	<u>2,166,740</u>	<u>103,794</u>	<u>2,270,534</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 8,177,862</u>	<u>\$ 126,954</u>	<u>\$ 8,304,816</u>
Amount Reported in the Statement of Net Position is Different:			
Total Fund Balances	\$ 2,166,740	\$ 103,794	\$ 2,270,534
Capital Assets, Net of Accumulated Depreciation	8,510,090	-	8,510,090
Less: Long-Term Debt	(10,707,592)	-	(10,707,592)
Total Net Position	<u>\$ (30,762)</u>	<u>\$ 103,794</u>	<u>\$ 73,032</u>

**CITY OF BRIGHTON, COLORADO**  
**COMPONENT UNITS**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**FOR THE YEAR ENDED DECEMBER 31, 2013**

	<b>BRIGHTON URBAN RENEWAL AUTHORITY</b>	<b>BRIGHTON CULTURAL ARTS COMMISSION</b>	<b>TOTAL</b>
<b>REVENUES</b>			
Taxes	\$ 6,252,655	\$ -	\$ 6,252,655
Intergovernmental	-	36,465	36,465
Charges for Services	58,889	270	59,159
Investment Earnings	34,331	2	34,333
Miscellaneous	13,138	-	13,138
Total Revenues	<u>6,359,013</u>	<u>36,737</u>	<u>6,395,750</u>
<b>EXPENDITURES</b>			
Current			
Personal Services	453,500	-	453,500
Operating Expenses	331,453	37,680	369,133
Tax Rebates and Incentives	4,880,757	-	4,880,757
Debt Service			
Principal	499,791	-	499,791
Interest and Fiscal Charges	658,962	-	658,962
Total Expenditures	<u>6,824,463</u>	<u>37,680</u>	<u>6,862,143</u>
(Deficiency of Revenues Under Expenditures)	<u>(465,450)</u>	<u>(943)</u>	<u>(466,393)</u>
Net Change in Fund Balances	(465,450)	(943)	(466,393)
Fund Balances--January 1	<u>2,632,190</u>	<u>104,737</u>	<u>2,736,927</u>
Fund Balances--December 31	<u>\$ 2,166,740</u>	<u>\$ 103,794</u>	<u>\$ 2,270,534</u>

Amounts Reported In the Statement of Activities  
are Different Because:

Net Change in Fund Balances	\$ (465,450)	\$ (943)	\$ (466,393)
Depreciation Expense	(411,741)	-	(411,741)
Debt Principal Payments	499,791	-	499,791
Change in Accrued Compensated Absences	(6,491)	-	(6,491)
Amortization of Loss on Refunding	(24,823)	-	(24,823)
Change in Net Position	<u>\$ (408,714)</u>	<u>\$ (943)</u>	<u>\$ (409,657)</u>

**BRIGHTON URBAN RENEWAL AUTHORITY**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES--**  
**BUDGET AND ACTUAL**  
**FOR THE YEAR ENDED DECEMBER 31, 2013**

	<b>ORIGINAL BUDGET</b>	<b>FINAL BUDGET</b>	<b>ACTUAL</b>	<b>VARIANCE WITH FINAL BUDGET</b>
<b>REVENUES</b>				
Taxes				
Sales Tax From City of Brighton	\$ 160,000	\$ 160,000	\$ 471,223	\$ 311,223
Property	5,730,490	5,730,490	5,781,432	50,942
Total Taxes	5,890,490	5,890,490	6,252,655	362,165
Charges For Services	60,000	60,000	58,889	(1,111)
Investment Earnings	1,500	1,500	34,331	32,831
Miscellaneous	-	1,000	13,138	12,138
Total Revenues	5,951,990	5,952,990	6,359,013	406,023
<b>EXPENDITURES</b>				
Current				
Personal Services	495,419	503,149	453,500	49,649
Operating Expenses	359,895	355,000	331,453	23,547
Tax Rebates	4,116,560	4,116,560	4,880,757	(764,197)
Total Current	4,971,874	4,974,709	5,665,710	(691,001)
Debt Service				
Principal	485,000	485,000	499,791	(14,791)
Interest	657,513	657,513	658,962	(1,449)
Total Debt Service	1,142,513	1,142,513	1,158,753	(16,240)
Total Expenditures	6,114,387	6,117,222	6,824,463	(707,241)
(Deficiency of Revenues Under Expenditures)	(162,397)	(164,232)	(465,450)	(301,218)
Net Change in Fund Balances	\$ (162,397)	\$ (164,232)	(465,450)	\$ (301,218)
Fund Balances--January 1			2,632,190	
Fund Balances--December 31			\$ 2,166,740	

**BRIGHTON CULTURAL ARTS COMMISSION**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE--**  
**BUDGET AND ACTUAL**  
**FOR THE YEAR ENDED DECEMBER 31, 2013**

	<b>ORIGINAL BUDGET</b>	<b>FINAL BUDGET</b>	<b>ACTUAL</b>	<b>VARIANCE WITH FINAL BUDGET</b>
<b>REVENUES</b>				
Intergovernmental	\$ 22,190	\$ 37,190	\$ 36,465	\$ (725)
Charges For Services	-	-	270	270
Investment Earnings	200	200	2	(198)
Total Revenues	<u>22,390</u>	<u>37,390</u>	<u>36,737</u>	<u>(653)</u>
<b>EXPENDITURES</b>				
Operating Expenses	<u>22,390</u>	<u>37,390</u>	<u>37,680</u>	<u>290</u>
Total Expenditures	<u>22,390</u>	<u>37,390</u>	<u>37,680</u>	<u>290</u>
(Deficiency of Revenues Under Expenditures)	-	-	(943)	(943)
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (943)</u>	<u>\$ (943)</u>
Fund Balance--January 1			<u>104,737</u>	
Fund Balance--December 31			<u>\$ 103,794</u>	



The public report burden for this information collection is estimated to average 380 hours annually.

<b>LOCAL HIGHWAY FINANCE REPORT</b>			City or County: Brighton	
			YEAR ENDING : December 2013	
			This Information From The Records Of City of Brighton, Colorado:	
Prepared By: Phone:			Jean B. Starr 303-655-2000	
<b>I. DISPOSITION OF HIGHWAY-USER REVENUES AVAILABLE FOR LOCAL GOVERNMENT EXPENDITURE</b>				
ITEM	A. Local Motor-Fuel Taxes	B. Local Motor-Vehicle Taxes	C. Receipts from State Highway-User Taxes	D. Receipts from Federal Highway Administration
1. Total receipts available				
2. Minus amount used for collection expenses				
3. Minus amount used for nonhighway purposes				
4. Minus amount used for mass transit				
5. Remainder used for highway purposes				
<b>II. RECEIPTS FOR ROAD AND STREET PURPOSES</b>		<b>III. DISBURSEMENTS FOR ROAD AND STREET PURPOSES</b>		
ITEM	AMOUNT	ITEM	AMOUNT	
<b>A. Receipts from local sources:</b>		<b>A. Local highway disbursements:</b>		
1. Local highway-user taxes		1. Capital outlay (from page 2)	1,534,615	
a. Motor Fuel (from Item I.A.5.)		2. Maintenance:	1,133,306	
b. Motor Vehicle (from Item I.B.5.)		3. Road and street services:		
c. Total (a.+b.)		a. Traffic control operations		
2. General fund appropriations	180,081	b. Snow and ice removal	65,624	
3. Other local imposts (from page 2)	3,852,658	c. Other	441,737	
4. Miscellaneous local receipts (from page 2)	500,922	d. Total (a. through c.)	507,361	
5. Transfers from toll facilities		4. General administration & miscellaneous	391,166	
6. Proceeds of sale of bonds and notes:		5. Highway law enforcement and safety	516,278	
a. Bonds - Original Issues		6. Total (1 through 5)	4,082,726	
b. Bonds - Refunding Issues		<b>B. Debt service on local obligations:</b>		
c. Notes		1. Bonds:		
d. Total (a. + b. + c.)	0	a. Interest	121,428	
7. Total (1 through 6)	4,533,661	b. Redemption	1,075,000	
<b>B. Private Contributions</b>		c. Total (a. + b.)	1,196,428	
<b>C. Receipts from State government</b> (from page 2)	1,247,876	2. Notes:		
<b>D. Receipts from Federal Government</b> (from page 2)	0	a. Interest		
<b>E. Total receipts (A.7 + B + C + D)</b>	5,781,537	b. Redemption		
		c. Total (a. + b.)	0	
		3. Total (1.c + 2.c)	1,196,428	
		<b>C. Payments to State for highways</b>		
		<b>D. Payments to toll facilities</b>		
		<b>E. Total disbursements (A.6 + B.3 + C + D)</b>	5,279,154	
<b>IV. LOCAL HIGHWAY DEBT STATUS</b> (Show all entries at par)				
	Opening Debt	Amount Issued	Redemptions	Closing Debt
<b>A. Bonds (Total)</b>	3,345,000		1,075,000	2,270,000
1. Bonds (Refunding Portion)				
<b>B. Notes (Total)</b>				0
<b>V. LOCAL ROAD AND STREET FUND BALANCE</b>				
	A. Beginning Balance	B. Total Receipts	C. Total Disbursements	D. Ending Balance
	542,239	5,781,537	5,279,154	1,044,623
				(0)
Notes and Comments:				

City of Brighton		STATE: Colorado	
LOCAL HIGHWAY FINANCE REPORT		YEAR ENDING (mm/yy): December 2013	
II. RECEIPTS FOR ROAD AND STREET PURPOSES - DETAIL			
ITEM	AMOUNT	ITEM	AMOUNT
<b>A.3. Other local imposts:</b>		<b>A.4. Miscellaneous local receipts:</b>	
a. Property Taxes and Assessments		a. Interest on investments	
b. Other local imposts:		b. Traffic Fines & Penalties	267,381
1. Sales Taxes	3,686,100	c. Parking Garage Fees	
2. Infrastructure & Impact Fees		d. Parking Meter Fees	
3. Liens		e. Sale of Surplus Property	
4. Licenses		f. Charges for Services	13,302
5. Specific Ownership &/or Other	166,558	g. Other Misc. Receipts	
6. Total (1. through 5.)	3,852,658	h. Other	220,239
c. Total (a. + b.)	3,852,658	i. Total (a. through h.)	500,922
	(Carry forward to page 1)		(Carry forward to page 1)
ITEM	AMOUNT	ITEM	AMOUNT
<b>C. Receipts from State Government</b>		<b>D. Receipts from Federal Government</b>	
1. Highway-user taxes	896,507	1. FHWA (from Item I.D.5.)	
2. State general funds		2. Other Federal agencies:	
3. Other State funds:		a. Forest Service	
a. State bond proceeds		b. FEMA	
b. Project Match		c. HUD	
c. Motor Vehicle Registrations	94,094	d. Federal Transit Admin	
d. Other (Specify) - DOLA Grant		e. U.S. Corps of Engineers	
e. Other (Specify)--CDOT	257,275	f. Other Federal	
f. Total (a. through e.)	351,369	g. Total (a. through f.)	0
4. Total (1. + 2. + 3.f)	1,247,876	3. Total (1. + 2.g)	
			(Carry forward to page 1)
III. DISBURSEMENTS FOR ROAD AND STREET PURPOSES - DETAIL			
	ON NATIONAL HIGHWAY SYSTEM (a)	OFF NATIONAL HIGHWAY SYSTEM (b)	TOTAL (c)
<b>A.1. Capital outlay:</b>			
a. Right-Of-Way Costs			0
b. Engineering Costs		488,549	488,549
c. Construction:			
(1). New Facilities			0
(2). Capacity Improvements		420,714	420,714
(3). System Preservation		557,198	557,198
(4). System Enhancement & Operation		68,154	68,154
(5). Total Construction (1) + (2) + (3) + (4)	0	1,046,066	1,046,066
d. Total Capital Outlay (Lines 1.a. + 1.b. + 1.c.5)	0	1,534,615	1,534,615
			(Carry forward to page 1)
Notes and Comments:			



## Statistical Section



**CITY OF BRIGHTON, COLORADO  
STATISTICAL SECTION  
DECEMBER 31, 2013**

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This part of the City of Brighton comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the governments overall financial health.

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Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year and/or city departments.

Note: The City of Brighton implemented GASB 34 and GASB 54 as of December 31, 2003 and December 31, 2011, respectively.

**Table 1. Net Position By Component  
Last Ten Fiscal Years  
(accrual basis of accounting)  
(amounts expressed in thousands)**

	Fiscal Year									
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
<b>Governmental Activities</b>										
Invested in capital assets, net of related debt	\$ 18,187	\$ 43,037	\$ 55,309	\$ 59,643	\$ 63,732	\$ 67,286	\$ 65,761	\$ 84,567	\$ 88,732	\$ 88,599
Restricted	4,071	3,935	4,447	5,405	4,733	7,202	7,721	7,379	26,050	12,544
Unrestricted	17,184	19,001	13,089	13,156	13,755	13,506	19,470	19,787	1,950	18,920
Total governmental activities net assets	\$ 39,442	\$ 65,973	\$ 72,845	\$ 78,204	\$ 82,220	\$ 87,994	\$ 92,952	\$ 111,733	\$ 116,732	\$ 120,063
<b>Business-type Activities</b>										
Invested in capital assets, net of related debt	\$ 43,868	\$ 64,883	\$ 72,745	\$ 72,335	\$ 80,721	\$ 85,533	\$ 87,297	\$ 91,641	\$ 99,217	\$ 97,800
Restricted	31,959	39,796	43,094	52,095	45,947	42,518	42,574	46,752	40,850	46,551
Unrestricted										
Total business-type activities net assets	\$ 75,827	\$ 104,679	\$ 115,839	\$ 124,430	\$ 126,668	\$ 128,051	\$ 129,871	\$ 138,393	\$ 140,067	\$ 144,351
<b>Primary Government</b>										
Invested in capital assets, net of related debt	\$ 62,055	\$ 107,920	\$ 128,054	\$ 131,978	\$ 144,453	\$ 152,819	\$ 153,058	\$ 176,208	\$ 187,949	\$ 186,399
Restricted	4,071	3,935	4,447	5,405	4,733	7,202	7,721	7,379	26,050	12,544
Unrestricted	49,143	58,797	56,183	65,251	59,702	56,024	62,044	66,539	42,800	65,471
Total primary government net assets	\$ 115,269	\$ 170,652	\$ 188,684	\$ 202,634	\$ 208,888	\$ 216,045	\$ 222,823	\$ 250,126	\$ 256,799	\$ 264,414

SOURCE: Current and prior year's financial statements

**Table 2. Changes In Net Position**  
**Last Ten Fiscal Years**  
**(accrual basis of accounting)**  
**(amounts expressed in thousands)**

	Fiscal Year									
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
<b>Expenses</b>										
Governmental Activities:										
General Government	\$ 6,170	\$ 7,308	\$ 7,723	\$ 10,258	\$ 8,620	\$ 8,780	\$ 7,874	\$ 9,327	\$ 8,754	\$ 8,512
Public Safety	4,558	4,990	5,024	5,713	5,676	5,645	5,947	5,891	7,670	7,985
Public Works	6,296	3,090	5,563	2,171	4,194	4,609	4,906	5,315	2,108	8,503
Parks and Recreation	3,011	3,478	3,172	3,394	3,880	3,690	3,301	4,831	4,950	6,242
Cemetery	273	302	347	330	295	273	283	495	336	377
Community Development	1,080	969	1,067	1,216	1,198	1,143	926	881	1,203	1,362
Noise Mitigation Program	1,913	70	26	278	77	-	-	-	-	-
Interest on long-term debt	655	628	555	496	617	615	1,164	1,790	1,693	1,652
Total governmental activities expenses	<u>23,956</u>	<u>20,835</u>	<u>23,477</u>	<u>23,856</u>	<u>24,557</u>	<u>24,755</u>	<u>24,401</u>	<u>28,530</u>	<u>26,714</u>	<u>34,633</u>
Business-type Activities:										
Water	4,790	5,193	6,243	5,869	5,962	6,026	8,108	9,849	11,702	11,410
Sewer	2,584	3,190	3,640	3,798	3,890	4,022	4,001	4,386	4,493	4,449
Storm Drainage	239	308	441	593	1,073	476	437	898	2,766	1,140
Total business-type activities expenses	<u>7,613</u>	<u>8,691</u>	<u>10,324</u>	<u>10,260</u>	<u>10,925</u>	<u>10,524</u>	<u>12,546</u>	<u>15,133</u>	<u>18,961</u>	<u>16,999</u>
Total primary government expenses	<u>\$ 31,569</u>	<u>\$ 29,526</u>	<u>\$ 33,801</u>	<u>\$ 34,116</u>	<u>\$ 35,482</u>	<u>\$ 35,279</u>	<u>\$ 36,947</u>	<u>\$ 43,663</u>	<u>\$ 45,675</u>	<u>\$ 51,632</u>
<b>Program Revenues</b>										
Governmental activities:										
Charges for services:										
General Government	\$ 138	\$ 202	\$ 198	\$ 672	\$ 536	\$ 104	\$ 202	\$ 166	\$ 727	\$ 809
Public Safety	463	626	533	575	508	445	646	539	662	622
Public Works	234	249	160	177	124	505	139	122	343	666
Parks and Recreation	765	791	821	830	938	925	939	1,220	1,551	1,539
Cemetery	217	209	165	225	215	249	238	220	251	306
Community Development	1,202	1,602	1,067	796	724	906	702	598	470	1,910
Noise Mitigation Program	68	1	1	153	-	-	-	-	-	-
Operating grants and contributions	1,004	1,104	960	1,860	1,248	1,137	1,376	1,535	1,629	1,595
Capital grants and contributions	11,001	12,612	6,851	3,582	3,635	3,355	4,020	19,040	2,543	4,901
Total governmental activities program revenue	<u>15,092</u>	<u>17,396</u>	<u>10,756</u>	<u>8,870</u>	<u>7,928</u>	<u>7,626</u>	<u>8,262</u>	<u>23,440</u>	<u>8,176</u>	<u>12,348</u>
Business-type activities:										
Charges for services										
Water	4,994	5,457	6,346	6,354	6,302	5,610	6,709	6,982	8,794	8,244
Sewer	3,023	3,136	3,384	3,422	3,480	3,471	3,556	3,835	4,926	4,839
Drainage	924	648	903	790	624	396	286	229	420	843
Capital grants and contributions	13,635	17,435	8,913	5,747	748	2,218	2,830	11,966	4,140	6,636
Total business-type activities program revenue	<u>22,576</u>	<u>26,676</u>	<u>19,546</u>	<u>16,313</u>	<u>11,154</u>	<u>11,695</u>	<u>13,381</u>	<u>23,012</u>	<u>18,280</u>	<u>20,562</u>
Total primary government program revenue	<u>37,668</u>	<u>44,072</u>	<u>30,302</u>	<u>25,183</u>	<u>19,082</u>	<u>19,321</u>	<u>21,643</u>	<u>46,452</u>	<u>26,456</u>	<u>32,910</u>
<b>Net (Expense)/Revenue</b>										
Governmental activities	(8,864)	(3,439)	(12,721)	(14,985)	(16,629)	(17,129)	(16,140)	(5,090)	(18,538)	(22,285)
Business-type activities	14,963	17,985	9,222	6,052	229	1,171	835	7,879	(681)	3,563
Total primary government net expenses	<u>\$ 6,099</u>	<u>\$ 14,546</u>	<u>\$ (3,499)</u>	<u>\$ (8,933)</u>	<u>\$ (16,400)</u>	<u>\$ (15,958)</u>	<u>\$ (15,305)</u>	<u>\$ 2,789</u>	<u>\$ (19,219)</u>	<u>\$ (18,722)</u>
<b>General Revenues and Changes in Net Assets</b>										
Governmental activities:										
Taxes										
Property taxes	\$ 1,333	\$ 1,474	\$ 1,594	\$ 1,695	\$ 1,819	\$ 1,904	\$ 1,836	\$ 1,847	\$ 1,811	\$ 1,832
Sales and use taxes	13,586	14,566	15,636	16,210	16,495	15,821	17,071	18,143	19,512	21,559
Other taxes	936	1,029	1,305	1,386	1,524	1,521	1,355	1,377	1,627	1,751
Unrestricted grants and contributions	93	107	204	140	55	238	194	982	301	269
Investment income	260	524	840	913	756	143	239	149	67	1
Noise Mitigation Program	7	25	14	-	-	-	-	-	-	-
Gain(Loss) on sale of capital assets	-	-	-	-	-	2,686	-	-	-	-
Miscellaneous	-	-	-	-	-	397	406	1,374	278	208
Transfers	-	-	-	-	(3)	194	(5)	(59)	(4)	(4)
Total governmental activities	<u>16,215</u>	<u>17,725</u>	<u>19,593</u>	<u>20,344</u>	<u>20,646</u>	<u>22,904</u>	<u>21,096</u>	<u>23,872</u>	<u>23,537</u>	<u>25,616</u>
Business-type activities:										
Investment income	\$ 332	\$ 784	\$ 1,563	\$ 2,172	\$ 1,478	\$ 314	\$ 153	\$ 201	\$ 257	\$ 140
Miscellaneous	85	220	375	366	527	113	806	441	2,039	577
Transfers	-	-	-	-	3	(194)	5	-	59	4
Total business-type activities	<u>417</u>	<u>1,004</u>	<u>1,938</u>	<u>2,538</u>	<u>2,008</u>	<u>233</u>	<u>964</u>	<u>642</u>	<u>2,355</u>	<u>721</u>
Total primary government	<u>\$ 16,632</u>	<u>\$ 18,729</u>	<u>\$ 21,531</u>	<u>\$ 22,882</u>	<u>\$ 22,654</u>	<u>\$ 23,137</u>	<u>\$ 22,060</u>	<u>\$ 24,514</u>	<u>\$ 25,892</u>	<u>\$ 26,337</u>
<b>Changes in Net Assets</b>										
Governmental activities	\$ 7,351	\$ 14,286	\$ 6,872	\$ 5,358	\$ 4,017	\$ 5,775	\$ 4,957	\$ 18,782	\$ 4,999	\$ 3,331
Business-type activities	15,380	18,989	11,160	8,591	2,237	1,404	1,799	8,521	1,674	4,284
Total primary government	<u>\$ 22,731</u>	<u>\$ 33,275</u>	<u>\$ 18,032</u>	<u>\$ 13,949</u>	<u>\$ 6,254</u>	<u>\$ 7,179</u>	<u>\$ 6,756</u>	<u>\$ 27,303</u>	<u>\$ 6,673</u>	<u>\$ 7,615</u>

SOURCE: Current and prior year's financial statements

**Table 3. Fund Balances for the General Fund and All Other Governmental Funds**  
**Last Ten Fiscal Years**  
(modified accrual basis of accounting)  
(amounts expressed in thousands)

	Fiscal Year										
	2004	2005	2006	2007	2008	2009	2010	2010	2011	2012	2013
<b>General Fund</b>											
Reserved	\$ 964	\$ 883	\$ 984	\$ 1,046	\$ 1,242	\$ 1,095	\$ 1,257	\$ 1,257	\$ -	\$ -	\$ -
Unreserved	5,455	5,779	4,532	2,702	2,817	2,208	5,494	5,494	-	-	-
Nonspendable	-	-	-	-	-	-	-	-	408	421	205
Restricted	-	-	-	-	-	-	-	-	574	630	669
Committed	-	-	-	-	-	-	-	-	5,649	5,846	6,923
Committed	-	-	-	-	-	-	-	-	18	18	18
Unassigned	-	-	-	-	-	-	-	-	1,259	1,953	2,961
Total General Fund	<u>\$ 6,419</u>	<u>\$ 6,662</u>	<u>\$ 5,516</u>	<u>\$ 3,748</u>	<u>\$ 4,059</u>	<u>\$ 3,303</u>	<u>\$ 6,751</u>	<u>\$ 6,751</u>	<u>\$ 7,908</u>	<u>\$ 8,868</u>	<u>\$ 10,776</u>
<b>All Other Governmental Funds Combined</b>											
Reserved	\$ 6,902	\$ 3,273	\$ 3,563	\$ 4,625	\$ 3,818	\$ 5,608	\$ 17,685	\$ 17,685	\$ -	\$ -	\$ -
Unreserved, reported in:											
Special revenue funds	-	4,966	5,494	4,860	4,616	5,302	5,479	5,479	-	-	-
Capital projects funds	8,467	8,681	3,759	6,176	9,119	7,367	10,265	10,265	-	-	-
Debt Service funds	-	106	-	-	-	-	-	-	-	-	-
Nonspendable	-	-	-	-	-	-	-	-	-	-	-
Restricted	-	-	-	-	-	-	-	-	2,126	2,072	1,577
Committed	-	-	-	-	-	-	-	-	896	997	1,598
Assigned	-	-	-	-	-	-	-	-	5,401	5,680	-
Unassigned	-	-	-	-	-	-	-	-	-	-	-
Total all other governmental funds	<u>\$ 15,369</u>	<u>\$ 17,026</u>	<u>\$ 12,816</u>	<u>\$ 15,661</u>	<u>\$ 17,553</u>	<u>\$ 18,277</u>	<u>\$ 33,429</u>	<u>\$ 33,429</u>	<u>\$ 8,423</u>	<u>\$ 8,749</u>	<u>\$ 3,175</u>

SOURCE: Current and prior year's financial statements

NOTE: In Fiscal Year ending December 31, 2011, the City of Brighton implemented GASB Statement Number 54 requiring the presentation of five fund balance types are listed above with figures recorded in the applicable categories. These categories are briefly defined in Note 6 of the Notes to the Basic Financial Statements.

**Table 4. Changes in Fund Balances for Total Governmental Funds**  
**Last Ten Fiscal Years**  
**(modified accrual basis of accounting)**  
**(amounts expressed in thousands)**

	Fiscal Year									
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
<b>Revenues by Source</b>										
Taxes	\$ 17,070	\$ 18,472	\$ 19,865	\$ 20,798	\$ 21,608	\$ 19,245	\$ 20,262	\$ 21,367	\$ 22,951	\$ 25,142
Licenses, fees and permits	1,131	1,333	913	565	487	570	507	428	430	1,244
Intergovernmental	1,505	1,695	1,983	3,209	2,866	4,246	5,477	6,523	4,444	4,528
Charges for services	2,979	3,586	2,806	2,442	1,952	2,169	1,879	1,910	2,253	3,272
Fines and forfeitures	428	528	416	458	386	396	479	446	541	484
Investment income	260	524	840	912	756	143	239	149	66	1
Miscellaneous	133	231	470	830	521	397	406	1,454	1,088	1,090
Total revenues	23,506	26,369	27,293	29,214	28,576	27,166	29,249	32,277	31,773	35,761
<b>Expenditures by Function</b>										
General Government	6,395	7,635	8,649	10,341	8,697	8,585	10,332	8,325	7,053	7,782
Public Safety	4,255	5,079	5,234	5,518	5,126	5,269	5,481	5,555	7,330	7,504
Public Works	6,565	3,567	9,224	4,192	9,710	5,176	3,054	2,264	2,650	3,086
Parks and Recreation	2,316	2,621	2,905	3,038	3,010	3,194	2,958	3,320	4,331	4,590
Cemetery	262	343	380	328	261	239	289	256	303	334
Community Development	1,093	1,035	1,047	1,192	1,166	1,124	920	877	1,198	1,360
Noise Mitigation Program	1,913	69	26	278	77	-	-	-	-	-
Bond Insurance Costs	-	-	-	-	78	-	1,037	-	-	-
Capital Projects	1,901	2,148	2,390	1,102	3,835	3,314	4,821	21,489	5,483	3,395
Debt Service										
Principal	915	1,791	2,215	1,646	2,172	2,862	1,836	1,162	1,090	1,135
Interest	659	521	579	502	631	665	1,077	1,790	1,693	1,684
Total expenditures	26,274	24,809	32,649	28,137	34,763	30,428	31,805	45,038	31,131	30,870
Excess of revenues over (under) expenditures	(2,768)	1,560	(5,356)	1,077	(6,187)	(3,262)	(2,556)	(12,761)	642	4,891
<b>Other Financing Sources (Uses)</b>										
Bond Proceeds	4,500	-	-	-	7,700	-	26,565	-	-	-
Bond Premium	-	-	-	-	194	-	159	-	-	-
Lease Proceeds	-	-	-	-	500	-	-	-	-	-
Payments to escrow agent	-	3,940	-	-	-	-	(5,564)	-	-	-
Proceeds from Sale of Capital Assets	-	-	-	-	-	3,036	-	-	-	-
Transfers in	2,585	3,933	3,932	4,405	3,994	616	3,240	595	143	1,699
Transfers out	(2,585)	(3,933)	(3,932)	(4,405)	(3,997)	(422)	(3,245)	(595)	(203)	(2,129)
Total other financing sources (uses)	4,500	3,940	-	-	8,391	3,230	21,155	-	(60)	(430)
Net change in fund balances	\$ 1,732	\$ 5,500	\$ (5,356)	\$ 1,077	\$ 2,204	\$ (32)	\$ 18,599	\$ (12,761)	\$ 582	\$ 4,461
Debt service as a percentage of noncapital expenditures	6.46%	10.20%	9.23%	7.95%	9.06%	13.01%	10.80%	12.54%	10.85%	10.26%

SOURCE: Current and prior year's financial statements



**Table 5. Sales Tax Revenue By Category  
Last Ten Fiscal Years  
(amounts expressed in thousands)**

	Fiscal Year									
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
General merchandise	\$ 4,261	\$ 3,882	\$ 4,452	\$ 4,329	\$ 4,457	\$ 4,534	\$ 4,464	\$ 4,379	\$ 5,450	\$ 6,355
Food stores	1,928	1,661	1,624	1,845	1,741	1,988	2,073	2,206	2,807	2,896
Eating and drinking establishments	1,102	982	1,130	1,302	1,377	1,387	1,499	1,612	2,116	2,252
Building materials/home improvements	577	837	985	1,271	1,254	1,172	1,319	1,278	1,814	2,860
Auto dealers/repairs/supplies	583	790	806	824	844	810	889	994	1,320	1,477
Utilities	690	789	885	959	1,057	1,026	1,192	1,249	1,330	1,469
Telecommunications	398	594	632	709	688	722	712	710	883	850
Hotel	40	-	-	-	-	-	-	-	494	257
Other retail stores	115	444	458	474	617	672	647	715	179	213
All other categories	1,020	1,567	2,016	2,350	2,697	2,241	2,797	3,202	639	956
Total	\$ 10,714	\$ 11,546	\$ 12,988	\$ 14,063	\$ 14,732	\$ 14,552	\$ 15,592	\$ 16,345	\$ 17,032	\$ 19,585
City direct sales tax rate	3.75%	3.75%	3.75%	3.75%	3.75%	3.75%	3.75%	3.75%	3.75%	3.75%

SOURCE: City of Brighton sales tax system and previous financial statements.

NOTE: This schedule does not include sales tax on motor vehicles and use tax on building materials.

**Table 6. Direct and Overlapping Sales Tax Rates  
Last Ten Fiscal Years**

	Fiscal Year									
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
City of Brighton	3.75%	3.75%	3.75%	3.75%	3.75%	3.75%	3.75%	3.75%	3.75%	3.75%
State of Colorado	2.90%	2.90%	2.90%	2.90%	2.90%	2.90%	2.90%	2.90%	2.90%	2.90%
Adams County	0.70%	0.70%	0.70%	0.75%	0.75%	0.75%	0.75%	0.75%	0.75%	0.75%
Rapid Transit District (RTD)	0.60%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
Scientific and Cultural Facilities District (SCFD)	0.10%	0.10%	0.10%	0.10%	0.10%	0.10%	0.10%	0.10%	0.10%	0.10%
Football Stadium District	0.10%	0.10%	0.10%	0.10%	0.10%	0.10%	0.10%	0.10%	0.00%	0.00%
Total direct and overlapping sales tax rates	8.15%	8.55%	8.55%	8.60%	8.60%	8.60%	8.60%	8.60%	8.50%	8.50%

SOURCE: State of Colorado Department of Revenue

NOTE: The Metro Football Stadium District Sales Tax was eliminated in 2012.

**Table 7. Sales Tax Revenue Information  
2004 and Current Year  
(amounts expressed in thousands)**

	Fiscal Year 2004		Fiscal Year 2013	
	Sales Tax Revenue	Percentage of Total	Sales Tax Revenue	Percentage of Total
Sales Tax Revenue--Top Ten Remitters				
General Merchandise	\$ 203	2%	\$ 3,248	17%
Grocery, Convenience, Liquor	4,941	44%	1,768	9%
Utilities	966	9%	1,595	8%
Broadcasting & Telecommunications	205	2%	-	-
Vehicle Sales, Parts and Repairs	256	2%	305	2%
Total Sales Tax Top Ten Remitters	6,571	63%	6,916	37%
Sales Tax Revenue--All Other Remitters	4,597	37%	11,929	63%
Total Sales Tax Revenue	\$ 11,168	100%	\$ 18,845	100%

SOURCE: City of Brighton sales tax system.

**NOTE:**

Due to confidentiality issues, the names of the ten largest revenue payers are not available. The categories presented are intended to provide alternative information regarding the sources of the City's sales tax revenue. Figures do not include "use tax."

**Table 8. Type of Outstanding Debt and Ratio to Personal Income  
Last Ten Fiscal Years  
(amounts expressed in thousands)**

	Fiscal Year									
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Governmental Activities										
<sup>1</sup> Sales Tax Revenue Bonds	\$ 2,855	\$ 2,225	\$ 1,560	\$ 1,165	\$ 7,990	\$ 6,630	\$ 5,365	\$ 4,375	\$ 3,345	\$ 2,270
Certificate of Participation	7,470	7,150	6,815	6,465	6,095	5,710	26,565	26,565	26,505	26,445
Capital Leases	4,500	3,999	2,783	1,882	1,454	338	172	-	-	-
Total Governmental Activities	14,825	13,374	11,158	9,512	15,539	12,678	32,102	30,940	29,850	28,715
Business-type Activities										
<sup>2</sup> General Obligation Water Bonds	10,620	9,470	8,255	7,000	5,705	4,355	2,465	485	-	-
Water/Sewer Revenue Bonds	3,491	3,232	2,964	2,685	2,396	30,165	30,165	30,165	30,015	29,310
State Water Loan Note	75	66	54	44	33	2,095	1,785	1,458	1,121	769
Total Business-type Activities	14,186	12,768	11,273	9,729	8,134	36,615	34,415	32,108	31,136	30,079
Total Primary Government										
Sales Tax Revenue Bonds	2,855	2,225	1,560	1,165	7,990	6,630	5,365	4,375	3,345	2,270
Certificate of Participation	7,470	7,150	6,815	6,465	6,095	5,710	31,870	26,565	26,505	26,445
Capital Leases	4,500	3,999	2,783	1,882	1,454	338	175	-	-	-
General Obligation Water Bonds	10,620	9,470	8,255	7,000	5,705	4,355	2,465	485	-	-
Water/Sewer Revenue Bonds	3,491	3,232	2,964	2,685	2,396	30,165	30,165	30,165	30,015	29,310
State Water Loan Note	75	66	54	44	33	2,095	1,785	1,458	1,121	769
Total primary government	\$29,011	\$26,142	\$22,431	\$19,241	\$23,673	\$49,293	\$71,825	\$63,048	\$60,986	\$58,794
<sup>3</sup> Percentage of Per Capita Personal Income	3.49%	2.86%	2.17%	1.76%	2.33%	4.78%	6.80%	5.70%	5.20%	n/a
<sup>3,4</sup> Debt Per Capita	\$ 1.00	\$ 0.87	\$ 0.70	\$ 0.59	\$ 0.71	\$ 1.53	\$ 2.15	\$ 1.88	\$ 1.79	\$ 1.66

SOURCE: Current and prior year's financial statements

NOTES:

<sup>1</sup> The 2008 sales tax revenue bonds are pledged with 1.0% of the City's 3.75% sales tax.

<sup>2</sup> General obligation bonds have been issued for business-type activities. While general obligation water bonds are direct obligations and pledge the full faith and credit of the City, the City is bound by bond covenant to establish water rates which will provide for operations and debt service.

<sup>3</sup> See Table. 12 for personal income and population data.

<sup>4</sup> 2013 per capita personal income is not available at the time of print.

**Table 9. Legal Debt Margin Information**  
**Last Ten Fiscal Years**  
(amounts expressed in thousands)

	Fiscal Year									
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
General (water) bonded debt outstanding										
General obligation debt <sup>1</sup>	\$ 10,620	\$ 9,470	\$ 8,255	\$ 7,000	\$ 5,705	\$ 4,355	\$ 2,465	\$ 485	\$ -	\$ -
Total	10,620	9,470	8,255	7,000	5,705	4,355	2,465	485	-	-
Actual water sales <sup>2</sup>	\$ 4,907	\$ 5,457	\$ 6,313	\$ 6,330	\$ 6,258	\$ 5,561	\$ 6,695	\$ 6,982	8,794	8,244
G.O. debt ratio to actual water sales	216.41%	173.55%	130.77%	110.58%	91.17%	78.32%	36.82%	6.95%	\$ -	\$ -
G.O. debt per capita <sup>3</sup>	\$ 366.21	\$ 315.67	\$ 257.97	\$ 214.96	\$ 170.81	\$ 135.59	\$ 73.91	\$ 14.54	-	-
Less: Amounts set aside to repay general debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total net debt applicable to debt limit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Legal debt limit <sup>4</sup>	53,070	60,842	66,117	68,657	72,767	68,454	84,336	71,190	83,570	82,792
Legal debt margin <sup>5</sup>	\$ 53,070	\$ 60,842	\$ 66,117	\$ 68,657	\$ 72,767	\$ 68,454	\$ 84,336	71,190	83,570	82,792
Legal debt margin as a percentage of debt limit	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
Computation of maximum debt allowed:										
Actual value of property	\$ 1,769,027	\$ 2,028,068	\$ 2,203,906	\$ 2,288,576	\$ 2,425,567	\$ 2,281,815	\$ 2,811,204	\$ 2,373,014	\$ 2,785,662	\$ 2,759,749
Legal debt limit percentage	3%	3%	3%	3%	3%	3%	3%	3%	3%	3%
Legal debt limit	\$ 53,071	\$ 60,842	\$ 66,117	\$ 68,657	\$ 72,767	\$ 68,454	\$ 84,336	\$ 71,190	\$ 83,570	\$ 82,792

SOURCE: Current and prior year's financial statements.

NOTES:

- <sup>1</sup> General obligation bonds have been issued for business-type activities. While general obligation water bonds are direct obligations and pledge the full faith and credit of the City, the City is bound by bond covenants to establish water rates which will provide for operations and debt service.
- The City has no other general obligation bonds outstanding.
- <sup>2</sup> Source: Current and prior year's financial reporting system.
- <sup>3</sup> See Table 12 for personal income and population data.
- <sup>4</sup> The legal debt limit is 3% of the actual value of the property as determined by the County Assessor's Offices.
- <sup>5</sup> The legal debt margin is the City's available borrowing authority.

**Table 10. Direct and Overlapping Governmental Activities Debt**  
**As of December 31, 2013**  
(amounts expressed in thousands)

<b>Jurisdiction</b>	<b>General Obligation Bonded Debt Outstanding</b>	<b>Percentage Applicable to the City</b>	<b>Estimated Share of Overlapping Debt</b>
<u>Direct Debt:</u>			
City of Brighton	<u>\$ -</u>	100%	<u>\$ -</u>
<u>Overlapping Debt:</u>			
Adams-Weld School Dist. 27J	141,665	9%	12,750
Adams County	-	N/A	0
Brighton Fire District	-	11%	0
Weld County	-	7%	0
Prairie Center Metro. Dist. #1-5	-	100%	0
Brighton Crossing Metro. Dist. #4	15,275	100%	15,275
South Beebe Draw Metro Dist.	-	100%	0
Bromley Park Metro. Dist. #2	<u>34,106</u>	100%	<u>34,106</u>
Total Overlapping Debt	<u>\$ 191,046</u>		<u>\$ 62,131</u>
Total Direct and Overlapping Debt	<u><u>\$ 191,046</u></u>		<u><u>\$ 62,131</u></u>

SOURCES: Adams County and Weld County Assessor's Offices  
Adams-Weld School District 27J  
Greater Brighton Fire Protection District  
Brighton Crossing Metro. District #4  
Bromley Park Metro. Districts #2

**Table 11. Coverage Information for Non-General Obligation Debt  
For Debt Outstanding as of December 31, 2013  
(amounts expressed in thousands)**

Sales Tax Revenue Bonds <sup>1</sup>					
Fiscal Year	Sales Tax Increment	Debt Service		Coverage Ratio	
		Principal	Interest		
2007	5,467	395	82	11.45	
2008	5,259	875	250	4.68	
2009	5,511	1,360	319	3.28	
2010	5,955	1,265	260	3.94	
2011	3,618	990	201	3.04	
2012	3,481	1,030	161	2.92	
2013	4,032	1,075	121	3.37	

Water and Sewer Revenue Bonds <sup>2</sup>						
Fiscal Year	Gross Water/Sewer Revenues	Less: Operating Expenses <sup>3</sup>	Net Available Revenue	Debt Service		Coverage Ratio
				Principal	Interest	
2009	10,810	5,623	5,187	-	208	24.92
2010	12,931	7,550	5,381	-	1,370	3.93
2011	12,075	8,063	4,012		1,370	2.93
2012	17,830	9,493	8,337	150	1,370	5.48
2013	13,790	9,296	4,494	705	1,367	2.17

Sewer Note Payable <sup>3</sup>						
Fiscal Year	Gross Sewer Revenues	Less: Operating Expenses <sup>4</sup>	Net Available Revenue	Debt Service		Coverage Ratio
				Principal	Interest <sup>5</sup>	
2007	4,680	3,737	943	279	109	2.43
2008	4,489	3,747	742	290	93	1.94
2009	4,027	2,440	1,587	300	87	3.08
2010	4,406	2,455	1,951	311	87	4.91
2011	4,105	2,624	1,481	326	74	3.70
2012	5,599	2,627	2,972	337	60	7.49
2013	5,058	2,747	2,311	352	87	5.26

**Table 12. Demographic and Economic Statistics  
Last Ten Fiscal Years**

Fiscal Year	Population <sup>1</sup>	Total Personal Income <sup>2,7</sup> (thousands of dollars)	Per Capita Personal Income <sup>3,7</sup>	Median Age <sup>4</sup>	School Enrollment <sup>5</sup>	Unemployment Rate <sup>6</sup>
2004	29,000	832,126	28,694	32	9,582	5.1%
2005	30,000	912,480	30,416	32	10,523	4.0%
2006	32,000	1,031,712	32,241	32	9,862	5.0%
2007	32,564	1,090,842	33,498	32	11,589	4.3%
2008	33,400	1,013,723	30,351	33	12,608	5.0%
2009	32,120	1,046,727	32,588	33	13,711	7.1%
2010	33,352	1,055,589	31,650	32	14,469	10.2%
2011	33,490	1,106,598	33,043	32	15,089	9.5%
2012	34,132	1,183,602	34,677	32	15,669	9.0%
2013	35,361	n/a	n/a	34	16,193	7.5%

SOURCE:

<sup>1</sup> Bureau of Census Adams and Weld Counties

<sup>2</sup> State Department of Labor and Employment

<sup>3</sup> State Department of Labor and Employment

<sup>4</sup> Bureau of Census Adams and Weld Counties

<sup>5</sup> Adams/Weld School District 27J

<sup>6</sup> State Department of Labor and Employment (this is for Adams County as data not available at City level)

<sup>7</sup> 2013 total personal income and per capita personal income is not available at the time of print.



**Table 13. Principal Employers  
2004 and Current Year**

	2004			2013		
	Employees	Percentage	Rank	Employees	Percentage	Rank
Adams County	1,700	34%	1	1,913	31%	1
School District 27J	848	17%	2	1,633	26%	2
Platte Valley Medical Center	460	9%	5	605	10%	3
City of Brighton	440	9%	4	484	8%	4
Vestas				430	7%	5
BJ Service USA				352	6%	6
Wal-Mart	500	10%	3	292	5%	7
Target				174	3%	8
Sakata Farms				194	3%	9
United Power				161	3%	10
K-Mart Distribution Center	300	6%	6			
Staples						
Brighton Care Center						
Tagawa Greenhouse	230	5%	7			
American Pride Co-op	155	3%	8			
Halliburton Energy Services	150	3%	9			
Wayne's Electric Company	150	3%	10			
TOTAL	4,933	100%		6,238	100%	

SOURCE: Brighton Economic Development Corporation

**Table 14. Full-Time Equivalent (FTE) Employees By Functions/Programs  
Last Ten Fiscal Years**

Functions/Programs	Fiscal Year									
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
<b>Governmental Activities</b>										
General Government										
Municipal Court	4.0	4.0	4.0	5.0	5.0	5.0	5.0	5.0	5.0	4.0
City Manager	3.8	4.5	4.5	4.3	4.2	4.0	2.0	2.0	3.5	4.5
Human Resources	1.0	2.0	3.0	4.0	3.0	3.0	4.0	3.0	4.0	4.0
Finance	6.8	7.0	8.0	8.0	8.0	8.0	8.0	8.0	8.0	8.0
City Clerk	4.0	4.0	4.0	4.0	4.0	4.0	4.0	3.5	3.0	3.0
Facilities Maintenance	8.0	8.0	8.0	10.0	11.0	11.0	10.0	9.0	11.0	11.0
Youth Resource Program	-	-	-	1.0	0.0	1.0	0.0	0.0	1.0	1.0
Special Events	2.0	3.0	3.0	3.5	4.0	4.0	4.0	2.0	2.0	2.0
Information Systems	4.0	6.0	7.0	7.0	8.9	10.0	7.0	6.0	7.0	8.0
Public Information Office	-	-	-	-	-	-	2.0	2.0	2.0	3.0
Economic Development	2.0	2.0	2.0	2.0	2.0	3.0	3.0	3.3	3.4	4.0
Total General Government	<u>35.6</u>	<u>40.5</u>	<u>43.5</u>	<u>48.8</u>	<u>50.1</u>	<u>53.0</u>	<u>49.0</u>	<u>43.8</u>	<u>49.9</u>	<u>52.5</u>
Public Safety										
Police Crime Control	51.0	51.0	52.0	53.0	53.0	58.0	53.0	53.0	53.0	56.0
Police Support Services	10.0	10.8	12.0	12.0	12.0	12.0	13.0	13.0	13.0	13.0
Animal Control	2.0	2.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0
Victims Services	1.8	1.0	1.0	1.0	0.0	0.0	0.0	1.0	1.0	2.0
Emergency Management	-	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Code Enforcement	2.0	2.0	2.0	3.0	2.0	2.5	2.0	2.0	2.0	2.0
Total Public Safety	<u>66.8</u>	<u>67.8</u>	<u>71.0</u>	<u>73.0</u>	<u>71.0</u>	<u>76.5</u>	<u>72.0</u>	<u>73.0</u>	<u>73.0</u>	<u>77.0</u>
Public Works										
Administration	5.0	5.0	6.0	7.6	5.8	6.0	4.0	4.0	5.0	4.0
Streets	11.5	11.5	12.5	12.5	14.5	14.5	13.5	13.5	13.5	13.5
Fleet	3.5	3.5	3.5	3.5	3.5	3.5	3.5	3.5	3.5	4.5
Total Public Works	<u>20.0</u>	<u>20.0</u>	<u>22.0</u>	<u>23.6</u>	<u>23.8</u>	<u>24.0</u>	<u>21.0</u>	<u>21.0</u>	<u>22.0</u>	<u>22.0</u>
Culture, Parks and Recreation										
Eagle View Adult Center	4.0	4.0	4.0	4.0	4.0	4.0	3.5	4.0	5.0	5.0
Recreation Center	20.5	21.5	21.5	22.5	18.5	18.5	17.5	17.5	17.6	16.5
Parks	7.0	8.0	9.0	10.0	11.0	9.5	9.5	9.8	9.8	10.3
Parks and Recreation-Administration	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0
Total Culture, Parks and Recreation	<u>34.5</u>	<u>36.5</u>	<u>37.5</u>	<u>39.5</u>	<u>36.5</u>	<u>35.0</u>	<u>33.5</u>	<u>34.3</u>	<u>35.4</u>	<u>34.8</u>
Community Development										
Building Inspection	5.0	5.0	5.0	6.5	6.0	4.0	3.0	2.0	2.0	2.0
Community Development Administration	-	-	-	-	6.0	8.0	7.0	7.0	8.0	8.0
Planning and Zoning	8.8	8.0	9.0	8.0	5.0	5.0	4.0	3.0	3.0	4.5
Engineering	-	-	-	1.0	1.0	2.5	0.5	0.5	0.5	0.5
Total Community Development	<u>13.8</u>	<u>13.0</u>	<u>14.0</u>	<u>15.5</u>	<u>18.0</u>	<u>19.5</u>	<u>14.5</u>	<u>12.5</u>	<u>13.5</u>	<u>15.0</u>
Total Cemetery	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0
<b>Total Governmental Activities</b>	<b><u>174.7</u></b>	<b><u>181.8</u></b>	<b><u>192.0</u></b>	<b><u>204.4</u></b>	<b><u>203.4</u></b>	<b><u>212.0</u></b>	<b><u>194.0</u></b>	<b><u>188.6</u></b>	<b><u>197.8</u></b>	<b><u>205.3</u></b>
<b>Business-Type Activities</b>										
Water										
Operations	17.5	14.5	16.5	16.5	16.2	14.5	14	14	14.3	14.3
Administration	3.5	4	4	4	4	6.3	6.2	6.2	6.2	6.8
Total Water	<u>21</u>	<u>18.5</u>	<u>20.5</u>	<u>20.5</u>	<u>20.2</u>	<u>20.8</u>	<u>20.2</u>	<u>20.2</u>	<u>20.5</u>	<u>21.1</u>
Sewer										
Operations	10.5	15.5	16.5	16.5	14.2	12.5	12	12	12.5	13
Administration	3.5	4	4	4	4	6.2	6.3	6.3	6.5	6
Total Sewer	<u>14</u>	<u>19.5</u>	<u>20.5</u>	<u>20.5</u>	<u>18.2</u>	<u>18.7</u>	<u>18.3</u>	<u>18.3</u>	<u>19.0</u>	<u>19.0</u>
Storm Drainage										
Operations	-	-	-	-	2.0	1.0	2.0	1.0	2.0	2.0
Total Storm Drainage	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2.0</u>	<u>1.0</u>	<u>2.0</u>	<u>1.0</u>	<u>2.0</u>	<u>2.0</u>
<b>Total Business-Type Activities</b>	<b><u>35.0</u></b>	<b><u>38.0</u></b>	<b><u>41.0</u></b>	<b><u>41.0</u></b>	<b><u>40.4</u></b>	<b><u>40.5</u></b>	<b><u>40.5</u></b>	<b><u>39.5</u></b>	<b><u>41.5</u></b>	<b><u>42.1</u></b>
<b>Component Units</b>										
Urban Renewal Authority	1.3	1.5	2.5	2.5	2.8	2.8	3.0	5.7	5.2	5.0
<b>Total Component Units</b>	<b><u>1.3</u></b>	<b><u>1.5</u></b>	<b><u>2.5</u></b>	<b><u>2.5</u></b>	<b><u>2.8</u></b>	<b><u>2.8</u></b>	<b><u>3.0</u></b>	<b><u>5.7</u></b>	<b><u>5.2</u></b>	<b><u>5.0</u></b>
<b>Total FTE Employees By Functions/Programs</b>	<b><u>210.9</u></b>	<b><u>221.3</u></b>	<b><u>235.5</u></b>	<b><u>247.9</u></b>	<b><u>246.6</u></b>	<b><u>255.3</u></b>	<b><u>237.5</u></b>	<b><u>233.8</u></b>	<b><u>244.5</u></b>	<b><u>252.4</u></b>

**Table 15. Operating Indicators by Function/Program  
Last Ten Fiscal Years**

<u>Function/Program</u>	<u>Fiscal Year</u>									
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Police										
Calls for service	42,388	45,836	45,557	48,506	48,748	47,606	44,663	42,478	42,573	43,195
Arrests	4,513	3,153	3,013	2,859	2,864	2,650	2,795	2,600	2,716	2,365
Summons issued	5,481	6,578	5,694	5,817	5,342	5,269	5,362	4,904	5,986	5,225
Public Works										
Street resurfacing (miles)	-	5.3	2.6	2.3	21.6	25.3	-	0.7	-	0.3
Street slurry seal (miles)	1.1	0.6	1.2	2.2	16.0	16.0	-	2.5	3.0	3.7
Parks and Recreation										
Recreation Center admissions	79,834	79,431	89,838	77,196	82,650	91,000	145,050	141,464	154,783	174,553
Senior Center program participants	20,733	21,292	19,057	22,582	21,141	22,511	22,200	23,979	27,897	29,645
Senior Center services	-	-	-	-	-	-	10,352	10,734	11,071	10,672
Water										
Gallons pumped (millions)	1,655	1,825	1,782	1,814	2,023	1,806	1,668	1,722	1,902	1,077
Average daily consumption (million gallons)	4.2	4.2	4.9	4.9	5.5	4.9	4.9	4.7	5.2	4.4
Wastewater										
Gallons treated (millions)	726	767	771	790	761	767	806	814	731	755
Cemetery										
Internments	127	128	140	118	139	114	119	112	128	138

SOURCE: Various City departments.

**Table 16. Capital Asset Statistics by Function/Program  
Last Ten Fiscal Years**

<u>Function/Program</u>	<u>Fiscal Year</u>									
	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
Police										
Stations	1	1	1	1	1	1	1	1	1	1
Patrol units	31	31	31	31	31	31	31	31	52	51
Public Works										
Street Miles	142.48	149.14	152.14	154.05	152.55	154.55	165.15	165.15	165.15	165.15
Parks and Recreation										
Recreation Center	1	1	1	1	1	1	1	1	1	1
Senior Center	1	1	1	1	1	1	1	1	1	1
Parks	31	40	40	47	47	47	47	47	47	47
Park acreage	188.75	275.6	275.6	276.08	235.84	235.84	245.41	300.02	300.02	300.2
Swimming pools	3	3	3	3	3	3	3	3	4	4
Tennis courts	8	8	8	8	8	8	8	8	8	8
Skateboard Park	1	1	1	1	1	2	2	2	2	2
Inline Hockey Rink	1	1	1	1	1	1	1	1	1	1
4-Plex Ball fields	2	2	2	2	2	2	2	2	2	2
Open Space (acres)	184.43	672.92	672.92	672.92	671.66	671.66	650.33	766.93	766.93	766.93
Trails (miles)	10.58	33.1	33.1	27.4	27.4	27.4	27.4	27.4	27.4	27.4
Water										
Treatment plant	1	1	1	1	1	1	1	2	2	2
Water mains (miles)	124.89	124.89	128.58	129.94	129.94	129.94	200	150	190	195
Water customers	7670	8298	8790	8,907	9324	9281	9319	9485	9576	9736
Storage capacity (million gallons)	16.8	16.8	16.8	16.8	16.8	16.8	16.8	16.8	16.8	16.8
Wastewater										
Treatment plant	1	1	1	1	1	1	1	1	1	1
Sanitary sewer (miles)	81.94	106	109.47	112	112	112	112	112	146	146
Storm sewer (miles)	30.3	17	18.22	18	18	18	35	35	35	35
Cemeteries	2	2	2	2	2	2	2	2	2	2

SOURCE: Various City departments.



## **STAFF REPORT**

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To:	Mayor McLean and Members of the City Council through City Manager, Manuel Esquibel
Prepared By:	Dan Frelund, Finance Director Sarah Borgers, Assistant Utilities Director
Date:	July 3, 2014
Requested Action:	Good Neighbor Program (Round-Up Program)

---

### ***Purpose***

To receive direction from Council regarding the Good Neighbor Program (previously referred to as the Round-Up Program).

### ***Background***

City Council has requested staff to research and develop a voluntary "round-up program" to assist families and individuals who have a temporary and urgent financial issue that prevent them from paying for their water and sewer bills.

In response to Council's request, staff formed a committee to review similar programs, review legal advice, and make recommendations for the development of a similar "round-up program". The committee is comprised of both Utilities and Finance Department staff and has met multiple times to brainstorm ideas and review details of research that has been completed.

Staff reviewed United Power's existing Round-Up Program and a summary review of other similar programs. United Power's program is very comprehensive due to the larger service area covered, the higher awards being made and allowing for reimbursement directly to the customer for various bills including debt payments, contractor expenses and City utility bills. City staff has referred utility customers with financial needs to the United Power program.

### **Staff Recommendation**

The Good Neighbor program being recommended by staff is as follows:

1. This is a staff run program.
2. City Utility customers can voluntarily request the city to round up their monthly bills to the next dollar. This difference will be placed in a separately budgeted (cash funded) account. This will not be available until the City implements the new utility billing software.
3. City Council approved the initial funding of this program with a \$25,000 appropriation.
4. The application and award process will start within one month after adoption of the program by City Council. The funds from the \$25,000 initial funding transferred from the General Fund to the Utility Funds will initially be used.
5. To be eligible for assistance, the following must be met:



- a. Twelve consecutive months of demonstrated timely payments of the utility bills
  - b. Demonstrated temporary financial emergency
  - c. Only 1 award in a 3 year period
  - d. Maximum amount is \$300
  - e. Account owner is an individual or family. Not available for landlords or commercial customers.
6. With this being a new program, it is difficult to accurately estimate revenues generated by customer's participation in the program. Staff is estimating that \$1,000 per month will be received.
  7. When Utility Billing staff becomes aware of a problem utility account (based on financial emergency), they can recommend to the customer to complete an application for assistance. The application will be reviewed and recommended by the Utility Billing Coordinator and approved by the Finance Director if the eligibility requirements are met and there are available funds. Then the customer's account will be credited for the awarded amount.
  8. The contributions are not considered tax deductible contributions.
  9. Periodic summary program financial reports will be presented to City Council.
  10. The program will be marketed via periodic notices on the monthly utility bills, signage in the utility billing customer service area and the city web-site

**Public Information & Community Resources  
Information Technology**

***Reference: City of Brighton Website Strategy***

**To: Mayor Dick McLean and Members of City Council**

**Through: City Manager Manuel Esquibel**

**Prepared By: Kristen Chernosky and Margaret Brocklander**

**Date: June 26, 2014, 2014**

**PURPOSE**

To provide City Council with information regarding the city's planned future strategy for continued maintenance and enhancements to the City of Brighton website and other city sites.

**BACKGROUND**

The City of Brighton first launched its website in 2003. Over the past 10 years, technology has greatly changed and advanced and the information our customers expect to get online has increased tenfold. At the end of 2012, in need of a facelift and reorganization, city staff – with the support of City Council - began exploring a complete re-design of the city's website. In order to accomplish this, a committee was formed to explore continuing with web provider eGov Strategies LLC for our website needs or switching to a new provider. The committee chose to go with Kansas-based company CivicPlus. Throughout 2013, a committee representing various city departments and led by the Public Information Office worked with CivicPlus to design a new City of Brighton website that featured a cleaner appearance and provided structure and functionality that worked best for our residents. In October 2013, the newly designed site was launched.

This strategy provides information on how city staff will maintain the City of Brighton website, provide enhancements and new technology to the site as needed, and address overall content included on the website. The strategy also addresses ongoing maintenance of other city websites and consideration of implementing a webmaster position.

**Attachments**

*Web Strategy*

*City of Brighton Website transformation 2003 – 2014*

*External Website Policy*

# **City of Brighton Website Strategy July 2014**

## **Background**

The City of Brighton created its official website ([www.brightonco.gov](http://www.brightonco.gov)) in the early 2000s as a public service to provide information about city services, events, and public meetings to the community. The website is a supplement to, and not a replacement for information available from city offices. Since its inception, however, a greater emphasis has been placed on the need to provide up-to-date information and resources as more people are utilizing the city's website to find the information they need.

Twenty years ago, most people found information they were looking for by calling or visiting the city offices. Today, many residents and businesses prefer to search websites to find needed information. The Web has changed the way we do business. It has streamlined many processes for our city departments, provided a new means to engage our residents, and – most importantly - put information and solutions at our community's fingertips no matter where they may be.

## **Our Website**

The City of Brighton first launched its website in 2003. Over the past 10 years, technology has greatly changed and advanced and the information our customers expect to get online has increased tenfold. At the end of 2012, in need of a facelift and reorganization, city staff – with the support of City Council - began exploring a complete re-design of the city's website. In order to accomplish this, a committee was formed to explore continuing with web provider eGov Strategies LLC for our website needs or switching to a new provider. The committee chose to go with Kansas-based company CivicPlus. Throughout 2013, a committee representing various city departments and led by the Public Information Office worked with CivicPlus to design a new City of Brighton website that featured a cleaner appearance and provided structure and functionality that worked best for our residents. In October 2013, the newly designed site was launched.

## **Objectives**

The objectives of the City of Brighton website are as follows:

- Provide information and services that meet the needs of the external user it serves.
- Offer functional and visual design consistency.
- Offer levels of security consistent with its function.
- Offer up-to-date information.
- Enhance the delivery of information and services provided by the City.
- Offer a level of quality consistent with levels of quality of the City departments/divisions/offices it represents.
- Reflect positively on city government operations, city officials and staff.



## **Responsibility and Maintenance**

The Public Information Office, with support from the Information Technology Department, is responsible for the overall supervision of the website. A “web administrator” has been identified for the purposes of serving as the primary point of contact for web assistance, training, general site maintenance and setting up new users.

Material posted to the website shall be representative of the professionalism, ethics, and level of service of the City of Brighton. Material posted to the web site must conform to the provision of the City of Brighton Web Site policy as well as the City of Brighton Procedures and Guidelines (currently being prepared). Individual departments are responsible for posting and maintaining the content of their respective areas of the site. These same web authors are responsible for periodic review of their material on the web site. Likewise, the Public Information Office will do an in-depth period review of all website pages.

During this review, the Public Information Office will:

- Review content;
- Review design in accordance to Procedures and Guidelines;
- Ensure information is up-to-date; and
- Check for broken links.

## **Website Committee**

A website committee was formed in 2014 to continue to address improvements to the City of Brighton web site and look at new technologies that can be utilized in the future to better communicate with our users. A representative from each department has been assigned to the committee, which meets on a monthly basis.

A subcommittee has also been formed to meet and review all website content on an ongoing, consistent basis.

## **Future Steps**

### **City of Brighton site**

Through the website committee, the City will continue to look for ways to improve the design, content and functionality of the city's website. The committee will especially be looking at tools that may be utilized on the website to improve processes for our departments, residents and businesses, including those offered by CivicPlus that are not currently being utilized.

If the City chooses to stay with CivicPlus for website services, we will be eligible for a free, full re-design of our website in five years. This is consistent with the shelf life of a website design.

### **Future Technology**

The website administrators, website committee and the Information Technology Department will continue to look at new technology and applications that can be used on our website to better serve our customers. Department liaisons will assess the needs of their individual departments and communicate ways we can continue to enhance the services and communication efforts we provide to our customers via the website.

### **Other City websites**

In addition to the City of Brighton website, the city currently offers various other sites including:

- Brighton Arts, Culture, and Tourism website
- Brighton Youth Commission
- The Armory Performing Arts Center
- Brighton Urban Renewal Authority
- Downtown Initiative

It is the recommendation of the committee that these websites be reviewed in order to ensure a unified city branding. Each of these sites are hosted, maintained and updated differently.

2003



[EMERGENCY PREPAREDNESS](#)

## [City of Brighton Sales Tax Information](#)

### Navigation

[City Administration](#)  
[City Clerk](#)  
[City Council](#)  
[Community Development](#)  
[Contact Us](#)  
[Fire Department](#)  
[Municipal Codes](#)  
[Parks & Rec](#)  
[Police](#)  
[Procurement](#)  
[Public Works](#)  
[Rec Center](#)  
[Senior Center](#)  
[Cemeteries](#)  
[Brighton Demographic Info](#)

### City of Brighton Colorado



Welcome to the  
City of Brighton

**B**righton is located just 20 miles northeast of downtown Denver on the edge of the eastern Colorado plains. Boasting a small town atmosphere and rich cultural and historic roots makes Brighton an ideal place to live, work and play.

**C**heck back often as we continually strive to provide you with all the information you need as a current or future resident or business of our fair city.

### Invitation to Bid/RFP

Bid #03-024 RFP Design Services South Platte Wells & Pipeline  
Bid #03-008 RFP Municipal Court Management Software  
Bid #03-032 Pre-Engineered Restroom for Colorado Park



[Brighton Concert Series 2003](#)

### Human Resources

[Human Resources Dept.](#)  
[Employment Opportunities](#)  
[Online Job Application](#)

### Interests

[Citizen Newsletter](#)  
[Senior Newsletter](#)  
[Special Events](#)  
[Emergency Preparedness](#)  
[Brighton's History](#)


### Information

[City Council Agenda](#)  
[Community Links](#)  
[call-n-Ride](#)  
[Home Rule Charter](#)  
[Download](#)  
[Water & Sewer Rates](#)  
[Mosquito Control](#)  
[State of the City Address](#)  
[Charter Amendment](#)  
[Police Dept. 2002 Annual Report](#)


### Breaking News

-[Watering Restrictions](#)  
-[Animal Shelter Has Pets For Adoption](#)  
-[Notice of Special Election August 5, 2003](#)  
-[First Human Case of West Nile Disease for 2003](#)  
-[Six Agencies Involved in Pursuit of Wanted Person](#)

2006



[Home](#)
[Departments](#)
[Commissions & Boards](#)
[Community News](#)
[Events](#)
[Services](#)
[Employment](#)



Contact Us

City Hall  
22 South 4th Ave.  
Brighton, CO 80601

303-655-2000  
[Staff Directory](#)

June 2006

Click on a specific date to view that day's events.

S	M	T	W	Th	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	

[Prev.](#)
[Next](#)

[Monday Jun. 19](#)  
Liquor Licensing Authority Meeting

[Tuesday Jun. 20](#)  
City Council Meeting

[Tuesday Jun. 27](#)  
Study Session

[Tuesday Jun. 27](#)  
City Council Meeting

[Saturday Jul. 1](#)  
Culturefest...Taste of Brighton

[More](#)



Welcome to the  
CITY OF BRIGHTON

Brighton is located just 20 miles northeast of downtown Denver on the edge of the eastern Colorado plains. Boasting a small town atmosphere and rich cultural and historic roots makes Brighton an ideal place to live, work and play.

Incorporated on July 26, 1887, the city of Brighton's founding fathers were determined that there should be a town that would "do credit to the splendid valley". The city was named the permanent county seat of Adams County in 1904. By the 2000 census, the "town" had grown to more than 20,000 people.

Featured Articles...

**Online Water Payments** has moved. To pay your water bill online, go to the "Services" tab in the upper right side of this home page. The drop down menu includes "Online Water Payment". That will take you to the Xpress Bill Pay link.

**Brighton Police Seek Community Input.** The Brighton Police Department is asking residents to help us better serve them by completing a Community Survey. The survey questions and form are the result of a 2005 directive by Chief Clint R Blackhurst to gather citizen input on police effectiveness and community needs. [Click here](#) to participate in the survey.

Stay Informed with the Brighton Desktop Alert

Brighton Desktop Alert is a totally free, real-time weather and news headline application that resides on your desktop and keeps you posted on local current conditions, weather alerts, breaking news and news content.

☒ Brighton Desktop Alert System

Site Design and Content © 2006 City of Brighton, Colorado | Site Design by [eGov Strategies LLC](#)

2009



Site Search



[Home](#)

[Departments](#)

[Commissions & Boards](#)

[Community News](#)

[Events](#)

[Services](#)

[Employment](#)

#### Contact Us

City Hall  
22 South 4th Ave.  
Brighton, CO 80601

303-655-2000

[Email Address](#)

[Staff Directory](#)

#### August 2009

Click on a specific date  
to view that day's  
events.

S	M	T	W	Th	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

[Prev.](#)

[Next](#)

[Monday Jun. 22](#)

Weed'n Wednesday

[Tuesday Aug. 4](#)

City Council Meeting

[Wednesday Aug. 5](#)

Parks & Recreation  
Advisory Board

[Tuesday Aug. 11](#)

Study Session

[Tuesday Aug. 11](#)

Planning Commission  
Meeting

[More](#)

## NEWS AND ANNOUNCEMENTS

Join your City Council representative at the free BBQ for  
your Ward ([schedule](#))

\*\*\*

Skate Park Survey - The skate park has been open for over 6  
months and we are asking for your input to see how things are  
going. ([survey](#))

\*\*\*

Dog Park Survey - We need your input on ways to make the off  
leash dog park more pet and user friendly. ([survey](#))

\*\*\*

Regular sessions of the City Council are telecast live on cable  
Channel 8. [KBRI Channel 8 schedule](#)

\*\*\*

Foreclosure Assistance. There are several agencies that offer  
services to avoid foreclosure. Take the first step against losing  
your home and call the Adams County Housing Authority,  
Foreclosure Hotline or Brothers Redevelopment.

- Adams County Housing Authority 303-227-2075
- Foreclosure Hotline 877-601-HOPE
- Brothers Redevelopment Inc. 1-877-601-HOPE
- Homeowner's HOPE Hotline 1-888-995-4673

[More News](#)

## HIGHLIGHTS

[Downtown Initiative](#)

[Concert Series 2009](#)

## QUICK LINKS

[Bids and RFP's](#)

[Brighton ALERT](#)

[Brighton Services](#)

[Chamber of Commerce](#)

[Code Enforcement](#)

[Economic Development  
Corporation](#)

[Interactive Map of  
Brighton Developments](#)

[KBRI Channel 8  
Schedule](#)

[Online Forms](#)

[Report Stopped trains to  
911](#)




# 2012

Site Search




Submit

HomeDepartmentsCommunityI Want To...Parks & RecreationOnline ServicesEmploymentSafety & Services



WELCOME  
*What we value today is what we become tomorrow.*

STAY CONNECTED






ONLINE REQUESTS

Submit targeted service requests and problem reports online. [Get started](#)

CONTACT US

500 S. 4th Ave.  
Brighton, CO 80601

 303-656-2000  
 [Email Us](#)  
 [Staff Directory](#)

BRIGHTON ALERT

Download the Brighton alert desktop application and get updates on severe weather, Amber Alerts and Homeland Security Advisories. [Download now](#)

WATCH BRIGHTON'S KBRI-8

Find out what's going on in Brighton and watch city council meetings live. [Watch now.](#)

NEWS & NOTICES

125th

ANNIVERSARY TRIVIA CONTEST

Each week a Brighton trivia question will be posted [here](#). Great prizes will be given to the first person to answer correctly.

[News Releases](#)  
Published: December 15, 2012  
City of Brighton News Releases

[KBRI Channel 8](#)  
Published: December 01, 2012  
Watch LIVE Programming

[Brighton Culturefest](#)  
Published: June 02, 2012  
Brighton Culturefest, June 2, 2012

[Street Closure on Bridge Street May 14th](#)  
Published: May 02, 2012  
Street Closure on Bridge Street May 14th

[Brighton Residents Encouraged to](#)

UPCOMING EVENTS

[COURT TRIALS](#)  
5/4/2012 8:30 AM

[2012 Trash Bash Drop off Program - Final Weekend](#)  
5/4/2012 9:00 AM

[2012 Trash Bash Drop off Program](#)  
5/5/2012 6:00 AM

[Liquor Licensing Authority Meeting](#)  
5/7/2012 6:00 PM

[ARRAIGNMENTS](#)  
5/8/2012 8:30 AM


[ARRAIGNMENT](#)  
5/8/2012 1:00 PM


[Study Session](#)  
5/8/2012 6:00 PM

[Planning Commission Meeting](#)  
5/8/2012 6:00 PM

[Aq. Land preservation Sub-Committee](#)  
5/9/2012 5:30 PM

[Brighton Housing Authority Study Session Meeting](#)  
5/10/2012 4:00 PM

 Brighton Video TourBook



Welcome

Quality of Life

Real Estate and Relocation

Education

Health Care

Recreation and Things to Do

Chamber of Commerce

Business and Industry



2014

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 **Brighton™**  
COLORADO

[Government](#) [Services](#) [Business](#) [Community](#) [I Want To...?](#)



GET READY TO  
**MAKE A SPLASH**  
OASIS FAMILY AQUATIC PARK IS NOW OPEN

**NOTIFY ME®** 

**REPORT A CONCERN** 

**ONLINE PAYMENTS** 

**COMMUNITY VOICE** 

**POPULAR LINKS**

- [Agendas & Minutes](#)
- [Codes & Ordinances](#)
- [Departments](#)
- [Events](#)

**NEWS**

**CALENDAR**

**STAY CONNECTED**

**Concerts at Carmichael summer concert series announced**  
The City of Brighton Special Events division is pleased to announce its Concerts at Carmichael 2014 summer concert series. [Read on...](#)

**Ken Mitchell Park and Open Space Neighborhood and Public Input Meeting**  
The City of Brighton Parks and Open Space division and consultant Norris Design will host a second neighborhood public input meeting from 6-8 p.m. June 26 regarding Ken Mitchell Park and Open Space master plan. [Read on...](#)

## **City of Brighton Website and Policies**

### **Website Mission Statement**

Thank you for visiting the official site of the City of Brighton, Colorado. The mission of brightonco.gov, the City of Brighton's website, is to provide information and services that meet the needs of the public it serves.

### **Terms of Use**

By visiting brightonco.gov, users agree that they will not use the site for any unlawful activity, or use it in any way that would violate the terms and conditions of use. This website is governed and construed by the laws of the State of Colorado. Any use of the website shall comply with all City of Brighton and Colorado laws and regulations as well as with all federal laws and regulations.

Commercial use of brightonco.gov materials, content and information is explicitly prohibited without written permission of the City. All branding, photographs, and images are the property of their respective owner and should not be copied or used without permission.

### **Disclaimer Regarding Accuracy of Information**

The City of Brighton strives to provide current and accurate information on its website but does not guarantee either accuracy or currency of information posted on this site. In the event that the information on the City's website differs from official information available at City offices, the official information will prevail.

Although we try to ensure broken links do not exist; links sometimes change. If you encounter a broken link, please report it to [webmaster@brightonco.gov](mailto:webmaster@brightonco.gov).

### **External Linking Policy**

The City website contains links to local, state and federal government agencies and to other, non-government websites that are not controlled, maintained, or regulated by us. These links are provided for your reference and convenience only. The City of Brighton does not control other websites and is not responsible for their content. Use of information from those websites by the user is voluntary. The user acknowledges and agrees that the City of Brighton is not liable in any way for the content, accuracy, reliability, viewpoints, policies, or products provided by these external resources.

The City of Brighton may link to the following types of organizations:

- Links to other governmental units and educational institutions
- Entities with which the city has an existing formal, contractual relationship
- Entities that provide information or services and information that compliment the information or services provided by the City of Brighton.

Linking to external websites will be at the discretion of the Public Information Office.



### **Information collected when you visit the site:**

- When visiting the website, the City automatically collects and stores the following information:
- The Internet Protocol (IP) address and domain name of your Internet Service Provider (ISP)
- The type of browser and operating system you used to access our site
- The date and time you visited our site
- The web pages or services you accessed on our site
- The URL or website address of the website you visited prior to coming to our site provided you followed a link to our site

This information is used to improve the City's website's content and to help the City understand how people are using this website. This information is collected solely for statistical analysis. The City does not sell or distribute the information collected from the site for commercial marketing purposes.

### **Cookies**

We use cookies (small text files transferred from our Web site to your hard drive) to recognize repeat users, track usage behavior, and facilitate your access to and use of our site. Cookies do not damage files or allow anyone to access your personally identifiable information - they simply allow us to tailor information to make your visits more enjoyable and meaningful (and enable us to provide you with personalized information, if you choose). They also provide information to us about site usage to help us improve and update our site.

### **Privacy Policy**

We will not collect any personal information about you when you visit our website unless you choose to provide that information to us voluntarily. We do not give, sell, or transfer any personal information to a third person unless we are legally required to do so.

If, during your visit to our website, you fill in a form or send an e-mail to the City, your e-mail address and the contents of your e-mail or form will be collected. Your e-mail (if provided) and the information contained in your e-mail or form you submit will be used to respond to you, to address issues you identify, or to forward your e-mail or information from the form to another agency for appropriate action.

Information collected through this website, personal or otherwise, may, if not protected by federal, state, or local law, be subject to disclosure pursuant to law such as the Freedom of Information Act, the Colorado Open Records Act, or through court order. Additionally, the City may disclose personally identifying information to federal, state, or local law enforcement authorities to enforce its rights against unauthorized access or attempted unauthorized access to the City's information.

### **Accessibility**

If you use assistive technology (such as a Braille reader, a screen reader, or TTY) and the format of any material on this Web site interferes with your ability to access information, please contact us at [webmaster@brightonco.gov](mailto:webmaster@brightonco.gov) or 303-655-2000. To enable us to respond in a manner most helpful to

you, please indicate the nature of your accessibility problem, the preferred format in which to receive the material, the Web address of the requested material, and your contact information. Users who need accessibility assistance can also contact us by phone through the Federal Information Relay Service at 1-800-877-8339 for TTY/Voice communication.

### **Accessibility Design Guidelines**

Our website has been designed with the following accessibility guidelines in mind:

- The standard font used throughout the site has been chosen to be easily legible.
- Wherever possible, we use live text instead of graphics to reduce the download time of pages and increase your control.
- Our pages are designed to display without horizontal scrollbars when they are viewed at a screen resolution of 1024x768 pixels.
- No information is exclusively conveyed using color. This doesn't mean that colors are not used to organize information; instead it means there are also other, non-color dependent ways of doing this.
- All images and hyperlinks, where appropriate, have an alternative text attribute. This means when an image or hyperlink is conveying important information its content is described with an alternative text.
- We have attempted specifically to comply with Section 508 referring to website accessibility standards.
- If you have difficulty accessing the site or have any comments or feedback, please do not hesitate to contact us.

### **Unsubscribe**

At any time while accessing the City's website, users may decline participation in any activity that asks for information. Such choices will not affect the user's ability to use all other features on the City's website. If a user chooses to subscribe or to begin receiving information from a city e-mail listserv, the user has the option to permanently unsubscribe from the service.

### **Comments (Community Voice)**

The City of Brighton welcomes your comments at [brightonco.gov](http://brightonco.gov) using the "Community Voice" feature. We encourage you to submit your questions, comments, and concerns; but please note this is a moderated online discussion site and not a public forum. We do not discriminate against any views, but reserve the right to delete submissions that contain any of the following:

- Comments unrelated to the topic

- Solicitations or advertisements of any kind that are not officially sponsored or endorsed by the City of Brighton
- Nudity or pornography
- Profanity or vulgar language
- Sexual overtone or innuendo
- Personal attacks, hostility, threats or violence against any person or group; libelous, harassing or abusive statements
- Attacks on ethnic, racial, gender or religious groups
- Posting someone else's personal information such as home address or phone number without their written consent
- Spam including solicitations, advertisements, and or endorsements of any financial, commercial, non-profit, or political entity
- Comments that suggest or encourage illegal activity
- Repetitive posts copied and pasted by multiple users
- Posts by persons who are impersonating city officials or using false identities
- Information harmful to children or of a nature to frighten children, either emotionally or physically
- Cruelty to animals
- Information affiliated with or promoting political campaigns

We recognize that the Web is a 24/7 medium, and your comments are welcome at any time. However, given the need to manage resources, moderating and posting of comments should only be expected during regular business hours (Monday-Friday 8 a.m. – 5 p.m.).

Please note that the user comments expressed on this site do not reflect the opinions and position of the City of Brighton municipal government or its officers and employees. If you have questions concerning the operation of this or other online discussions, please contact [webmaster@brightonco.gov](mailto:webmaster@brightonco.gov).

### **Contact Information**

For questions, comments or suggestions about the information presented here, please contact [webmaster@brightonco.gov](mailto:webmaster@brightonco.gov).

# Department of Parks and Recreation

Reference:

**To:** Mayor Richard N. McLean and Members of City Council  
**Through:** Manuel Esquibel, City Manager

☐ Attorney Reviewed: \_\_\_\_\_ ☐ Regular Council Agenda Date: \_\_\_\_\_  
☐ Finance Reviewed: \_\_\_\_\_ ☐ Resolution / Ordinance # \_\_\_\_\_  
☐ Publication Dates: \_\_\_\_\_

**Prepared By:** Gary Wardle, Director of Parks and Recreation

**Date Prepared:** July 24, 2014

**PURPOSE:** Public Art Donation and Placement at Eagle View Adult Center

**BACKGROUND:** Eagle View Park was completed in 2013. Staff is thrilled with the design and is excited about the first full year of watching the various plants grow. As part of the design and construction, the Senior Advisory Board funded the fountain, a wonderful enhancement to the design.

A local artist, Gene Goff, approached the Senior Advisory Board about his vision of a public art creation for Eagle View Park. Gene is a local artist, working with steel. He had an idea for a new design, a yucca plant. Gene's parents, particularly his mother, are active participants at Eagle View. He wanted to create a yucca plant from steel and donate it to Eagle View, in honor of his parents. This would be the first yucca design that he has made. His concept and initial design details are: the base would be 48"; the leaves of the plant are 24"; the stem will be 7' tall; all would be painted using automotive paint.

The artwork will be mounted into the ground. Staff will ask for assistance with that from the parks staff. Wind is a consideration at Eagle View and he is aware of that concern. The maintenance of the piece would be minimal, due to the paint and clear coat; it should maintain its colors for 6-10 years. It is estimated that the sculpture will be ready for installation late summer.

There are two pages of photos attached with this memo. One is a picture of a yucca that Gene is using for inspiration and design. The other shows various photos of Eagle View Park. The exact location for the sculpture will be determined upon completion of the piece.

The Senior Advisory Board is supportive of the piece and has voted to accept the donation. The board has agreed that any costs associated with the installation or the lighting of the sculpture will be paid by Senior Advisory Board funds. In keeping with the established policy for accepting public art donations, the Parks and Recreation Board approved the donation and artwork at their meeting on 6/4/14. The Brighton Cultural Arts Commission approved the donation and artwork at their meeting on 6/5/14. Staff is asking City Council for their approval. Once procedures have been followed and approved, staff will work on the actual placement of the artwork.

**FINANCIAL IMPACT:** This is a donation to Eagle View. The Senior Advisory Board has assumed any additional financial costs.

**OPTIONS FOR COUNCIL CONSIDERATION**

- 1) Approve the
- 2) Not approve

**STAFF RECOMMENDATION:** Staff recommends accepting the donated public art piece from Gene Hoff for placement at the Eagle View Park.







